



2025 ADOPTED BUDGET

LEWIS
COUNTY
NEW YORK

Adopted County Budget

Lewis County

2025

Tim Hunt, Budget Officer

Eric Virkler, Deputy Budget Officer

Presented to Clerk of Board on 11-05-2024

(Section 354-County Law)

Public Hearing on 11-26-2024

Adopted **11-26-2024**

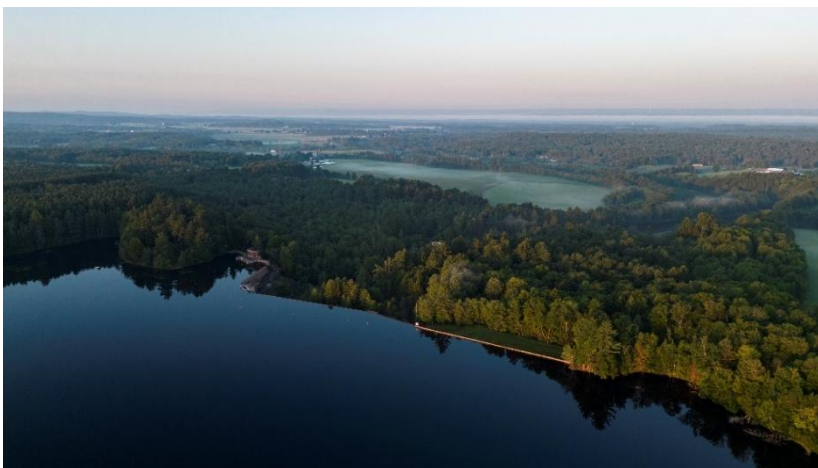
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Lewis County Community Profile

Nestled in the scenic region of Northern New York, Lewis County is easily accessible from several major interstates and is only 40 miles south of the Canadian border. Located in the Black River Valley, it is within a day's drive from major northeast cities such as New York City, Boston, and Buffalo.



Part of the charm that makes up the communities of Lewis County is the array of year-round attractions. Tug Hill brings snowmobilers in the winter and ATV riders in the summer, and the Adirondacks bring hikers, horseback riders, and campers. During the summer, you can find free Village Band concerts, community events, festivals, and more.

County Seat	Lowville
Total Square Miles	1,290
Total Forested Acres	512,927
Median Age	42.0
Median Household Income	\$64,401
Total Population	26,582
Total Households	10,672
High School Graduate or Higher	91.2%

Employment by Industry (Top Five)

Education, health care & social service **26.3%**

Construction **11.3%**

Retail Trade **9.9%**

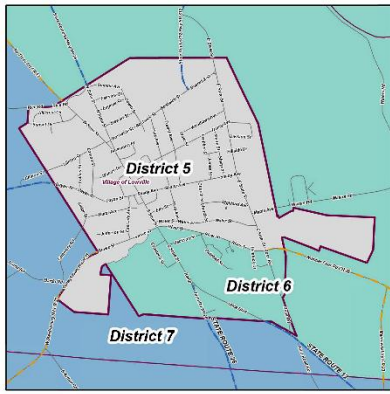
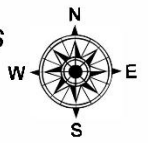
Manufacturing **9.6%**

Public Administration **8.1%**

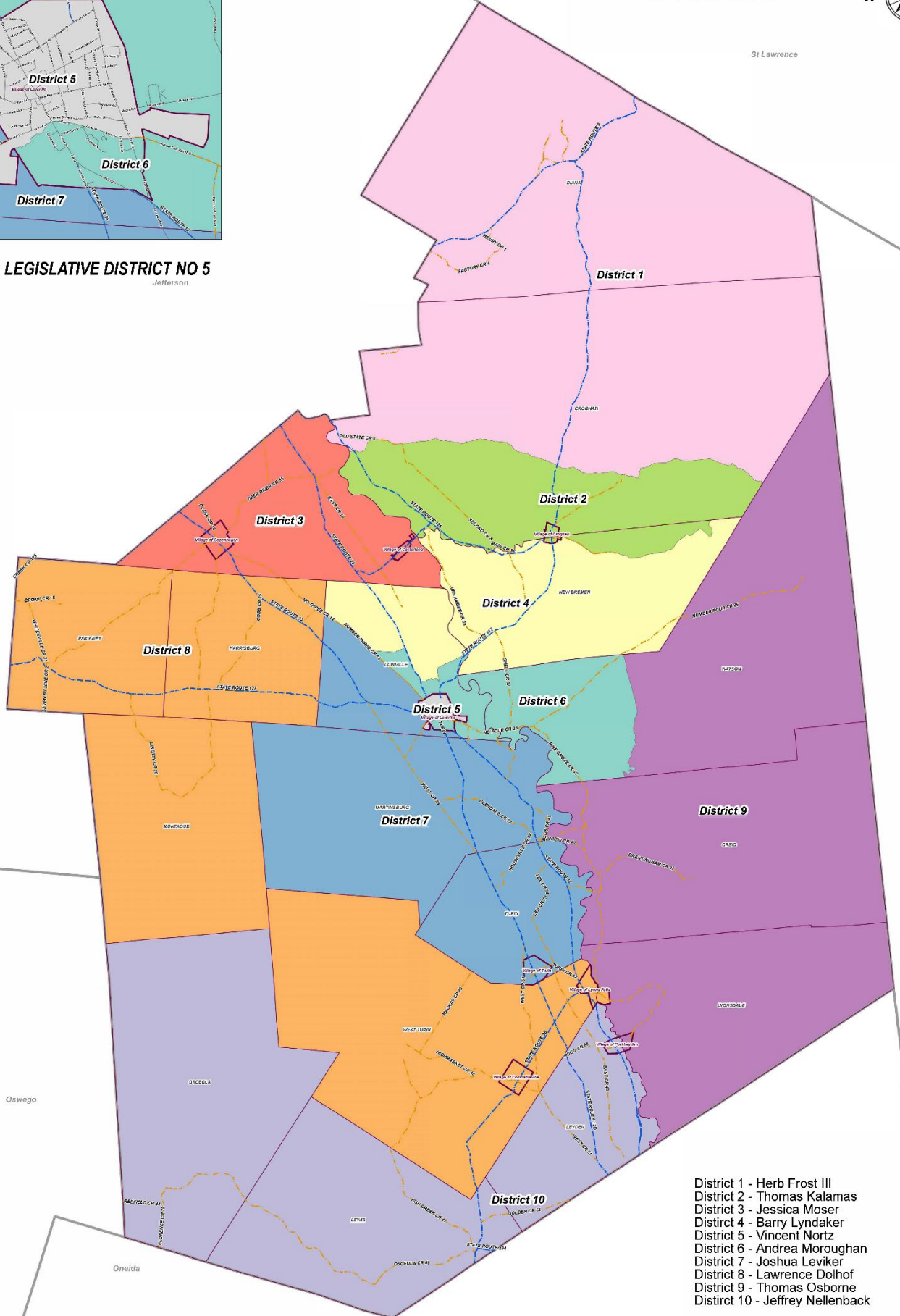
Lewis County has low cost of living, excellent quality of life ratings, and safe, friendly neighborhoods full of many friendly and welcoming people who are proud to call Lewis County home.



LEWIS COUNTY LEGISLATIVE DISTRICTS



INSET: LEGISLATIVE DISTRICT NO 5
Jefferson



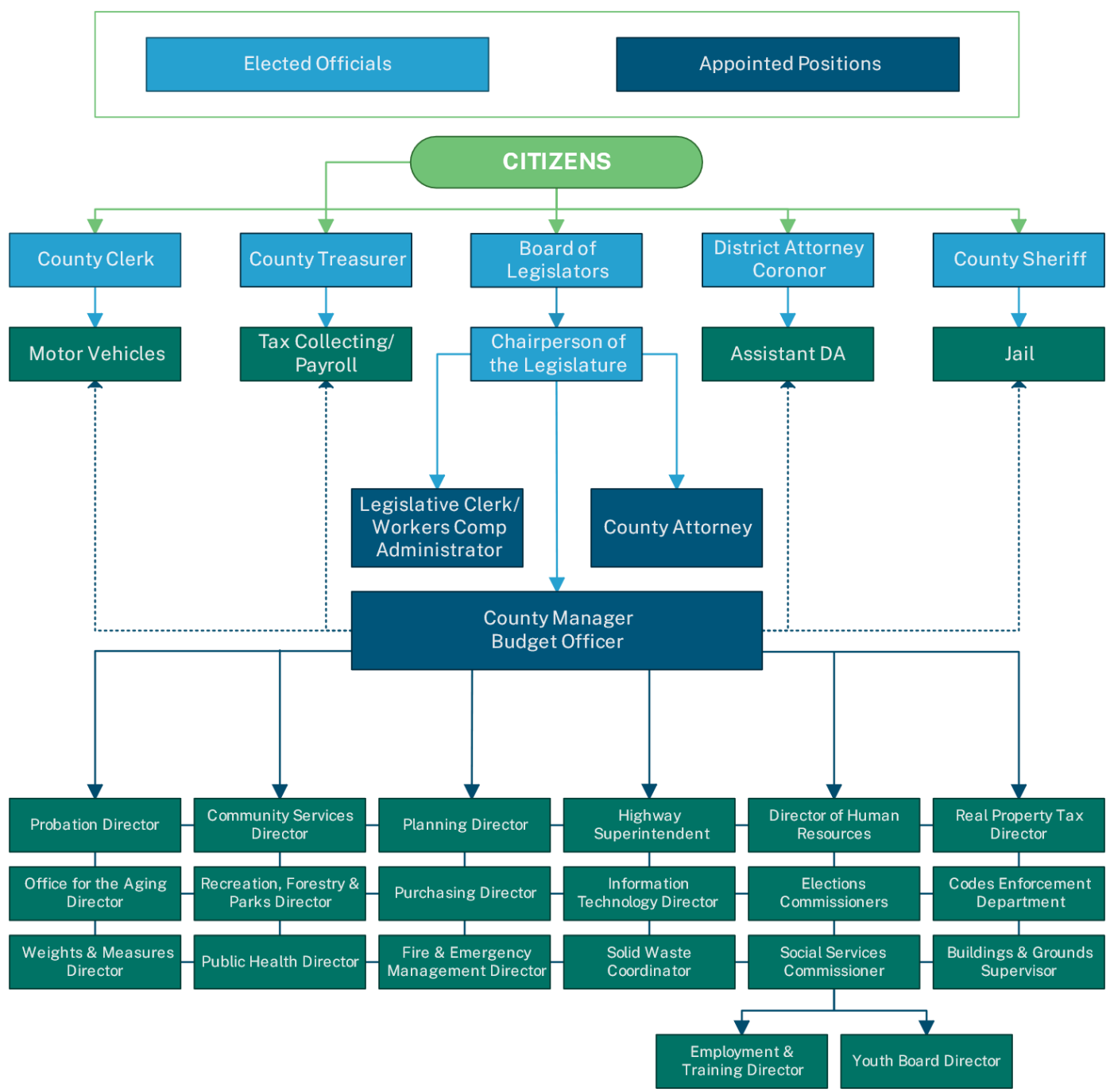
- District 1 - Herb Frost III
- District 2 - Thomas Kalamas
- District 3 - Jessica Moser
- District 4 - Barry Lyndaker
- District 5 - Vincent Nortz
- District 6 - Andrea Moroughan
- District 7 - Joshua Leviker
- District 8 - Lawrence Dolhof
- District 9 - Thomas Osborne
- District 10 - Jeffrey Nellenback

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MILES

Revised February 2014
Lewis County Board of Supervisors
100 North Main Street, Lewisburg, OH 44641
Phone: 740.397.2200
Fax: 740.397.2201
www.lewiscountyoa.org



Lewis County Organizational Chart



November 5, 2024

Lewis County Board of Legislators
7660 N. State Street
Lowville, NY 13367

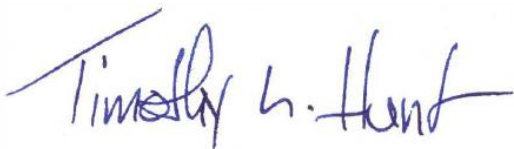
Legislators,

It is an honor to serve as your County Manager and present to you the 2025 Tentative County Budget. The power to tax is a serious responsibility and must be balanced with the commitment to serve the residents of our county. It is essential to consider the impact on our taxpayers while striving to provide critical services to them.

This year's budget has been influenced by several factors. Firstly, there has been a slowdown in sales tax growth. Secondly, the cost of labor has risen significantly due to inflation, health insurance premiums, and retirement benefit increases. Thirdly, the amount budgeted for the IGT payments to the hospital has been increased to ensure adequate support for our Lewis County Health System facility. Lastly, continuing to maintain a healthy fund balance is crucial for our financial stability during possible economic downturns.

Despite these challenges, I am pleased to announce a 1% reduction in the tax rate. Now, more than ever, our focus must be on growing the local economy while controlling expenses. Doing so ensures a prosperous and vibrant future for Lewis County without placing undue burden on our residents.

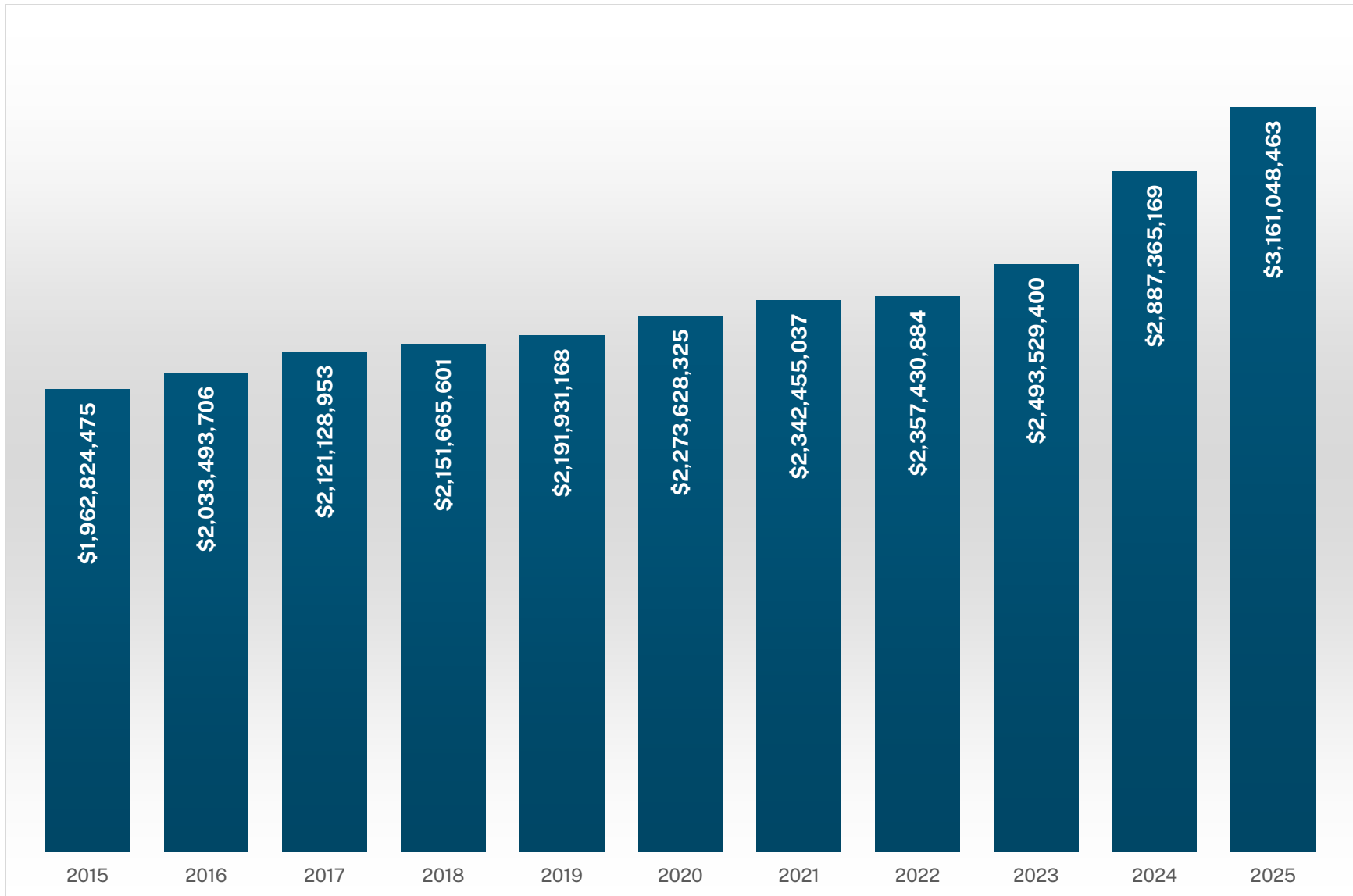
Respectfully,



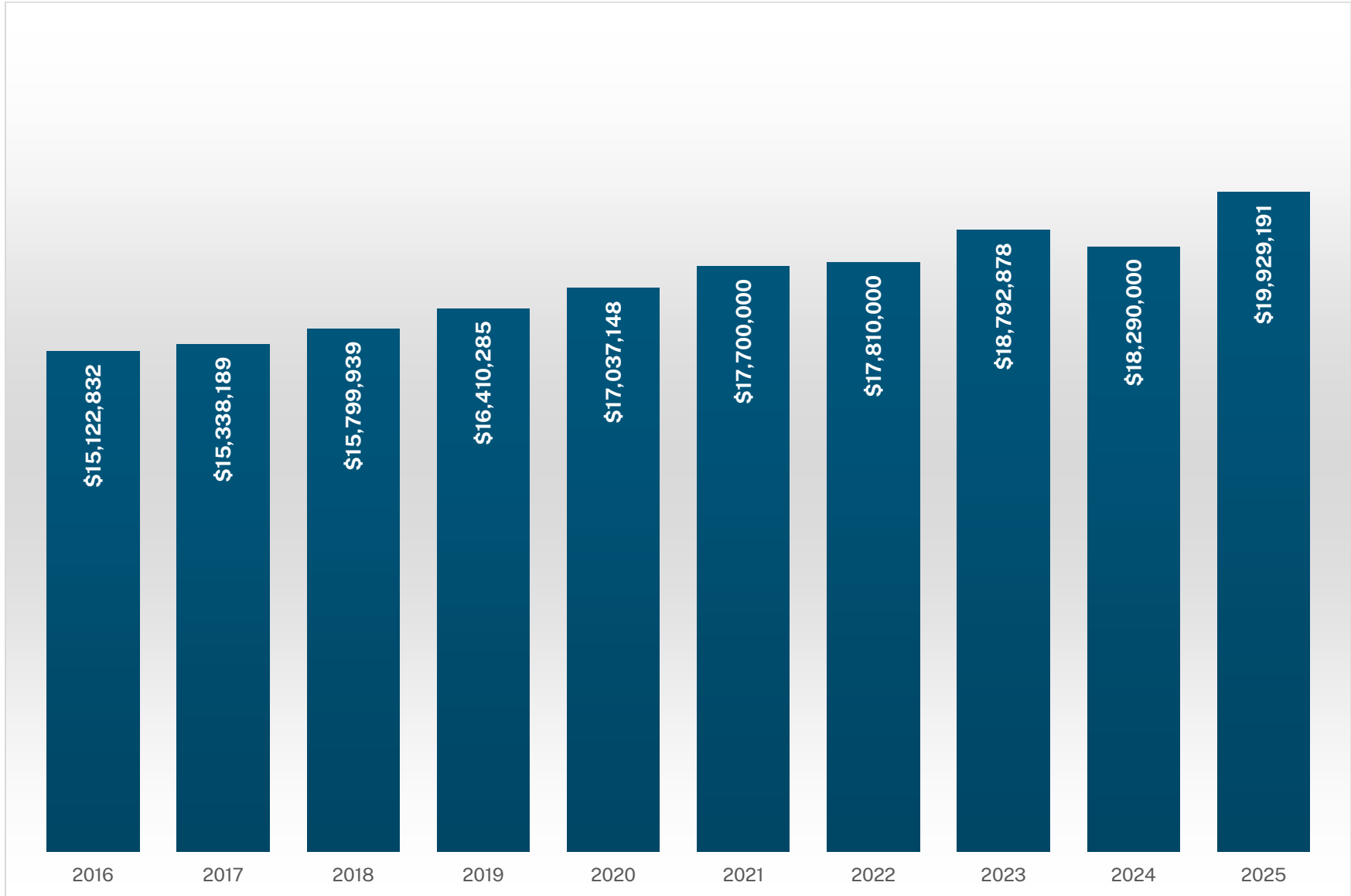
Tim Hunt
County Manager



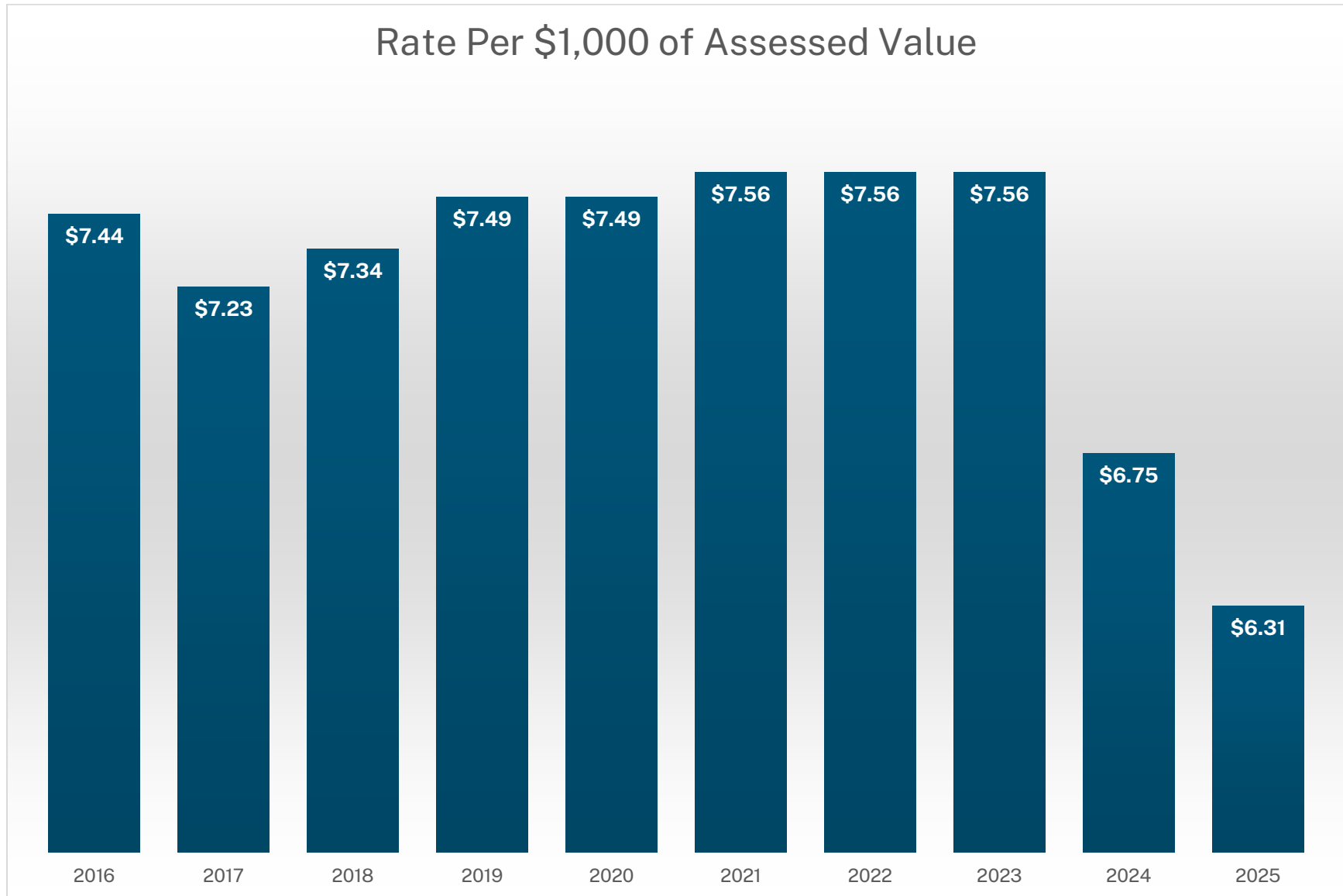
Historical Property Full Valuation Chart



Historical Property Tax Levy



10-Year Comparison Chart



Comparison: 2024 to 2025 General Fund

Appropriations	2024 Adopted	2025 Adopted	Dollar Change	Percent Change
General Government Support	9,816,642.00	10,486,260.00	669,618.00	7%
Education	835,000.00	925,000.00	90,000.00	11%
Public Safety	10,456,387.00	10,530,083.00	73,696.00	1%
Health	8,322,474.00	8,449,466.00	126,992.00	2%
Transportation-Bus	1,956,223.00	1,308,947.00	(647,276.00)	-33%
Social Services	17,389,177.00	18,862,330.00	1,473,153.00	9%
OTHER ECONOMIC DEVELOPMENT (W/O SW)	2,118,772.00	2,668,179.00	549,407.00	26%
Culture & Recreation	909,731.00	1,065,608.00	155,877.00	17%
Home & Community Services (Incl A6420)	1,387,342.00	1,310,046.00	(77,296.00)	-6%
EMPLOYEE BENEFITS (Not in Depts)	1,325,000.00	1,450,000.00	125,000.00	9%
Debt Service	1,830,715.00	1,828,627.00	(2,088.00)	0%
Inter-Fund Transfers	6,414,083.00	6,101,005.00	(313,078.00)	-5%
TOTAL APPROPRIATIONS	62,761,546.00	64,985,551.00	2,224,005.00	4%
REVENUES				
OTHER THAN REAL PROPERTY TAX	2,384,000.00	2,326,000.00	(58,000.00)	-2%
NON-PROPERTY TAX ITEMS	18,050,000.00	18,240,000.00	190,000.00	1%
DEPARTMENTAL INCOME	2,034,509.00	2,103,076.00	68,567.00	3%
HOME & COMMUNITY SVCS (w/o SW)	291,377.00	310,190.00	18,813.00	6%
CHARGES TO OTHER GOVTS	384,162.00	424,662.00	40,500.00	11%
USE OF MONEY & PROPERTY	964,417.00	1,598,345.00	633,928.00	66%
LICENSES & PERMITS	100,000.00	102,000.00	2,000.00	2%
FINES & FORFEITURES	60,800.00	29,000.00	(31,800.00)	-52%
SALE OF PROPERTY & COMP FOR LOSS	562,250.00	555,457.00	(6,793.00)	-1%
MISCELLANEOUS	696,900.00	845,301.00	148,401.00	21%
INTER-FUND REVENUES			-	
STATE AID	11,115,552.00	11,378,301.00	262,749.00	2%
FEDERAL AID	6,177,579.00	5,244,028.00	(933,551.00)	-15%
TOTAL REVENUES	42,821,546.00	43,156,360.00	334,814.00	1%
BAL TO BE RAISED BY TAXES	19,940,000.00	21,829,191.00	1,889,191.00	9%
LESS: APPLIED FUND BALANCE	1,650,000.00	1,900,000.00	250,000.00	15%
REAL PROPERTY TAX	18,290,000.00	19,929,191.00	1,639,191.00	9%
COUNTY TAXABLE FULL VALUE	\$2,873,533,174.00	\$3,160,582,729.00		
FULL VALUE TAX RATE	6.36	6.31	(0.05)	-1%

Summary of Budget by Funds

Appropriations	Total	General Fund	County Road Fund	Road Machinery Fund	Solid Waste Enterprise	Hospital Fund
GENERAL GOVERNMENT SUPPORT	10,486,260	10,486,260				
EDUCATION	925,000	925,000				
PUBLIC SAFETY	10,530,083	10,530,083				
HEALTH	8,449,466	8,449,466				
HOSPITAL-NURSING HOME	84,040,975					84,040,975
TRANSPORTATION	10,422,410	1,308,947	8,195,463	918,000		
SOCIAL SERVICES	18,862,330	18,862,330				
OTHER ECONOMIC DEVELOPMENT	2,668,179	2,668,179				
CULTURE & RECREATION	1,065,608	1,065,608				
HOME & COMMUNITY SERVICES	3,449,458	1,310,046			2,139,412	
EMPLOYEE BENEFITS (Gen-Flex Plan & Unemployment only)	22,107,049	1,450,000	781,558	69,745	336,796	19,468,950
DEBT SERVICE	4,171,025	1,828,627			100,598	2,241,800
INTER-FUND TRANSFERS	6,101,005	6,101,005				
TOTAL APPROPRIATIONS	183,278,848	64,985,551	8,977,021	987,745	2,576,806	105,751,725
REVENUES						
OTHER THAN REAL PROPERTY TAX	2,326,000	2,326,000				
NON-PROPERTY TAX ITEMS	18,240,000	18,240,000				
DEPARTMENTAL INCOME	109,010,307	2,103,076			2,576,806	104,330,425
HOME & COMMUNITY SVCS	310,190	310,190				
CHARGES TO OTHER GOVTS	557,662	424,662	133,000	0		
USE OF MONEY & PROPERTY	3,019,645	1,598,345				1,421,300
LICENSES & PERMITS	102,000	102,000				
FINES & FORFEITURES	29,000	29,000				
SALE OF PROPERTY & EQUIP FOR GAIN	969,231	555,457		413,774		
MISCELLANEOUS	870,301	845,301	25,000			
INTER-FUND REVENUES	573,971			573,971		0
STATE AID	15,067,094	11,378,301	3,688,793			
FEDERAL AID	5,244,028	5,244,028				
INTER-FUND TRANSFERS	4,701,005		4,701,005	0		
TOTAL REVENUES	161,020,434	43,156,360	8,547,798	987,745	2,576,806	105,751,725
BAL TO BE RAISED BY TAXES	22,258,414	21,829,191	429,223	0	0	0
LESS: APPLIED FUND BALANCE	2,329,223	1,900,000	429,223	0	0	
REAL PROPERTY TAX	19,929,191	19,929,191	0	0	0	0
Taxable value	\$3,160,582,729					
County Tax Rate/1000	\$6.31					



Budget by Department 2025



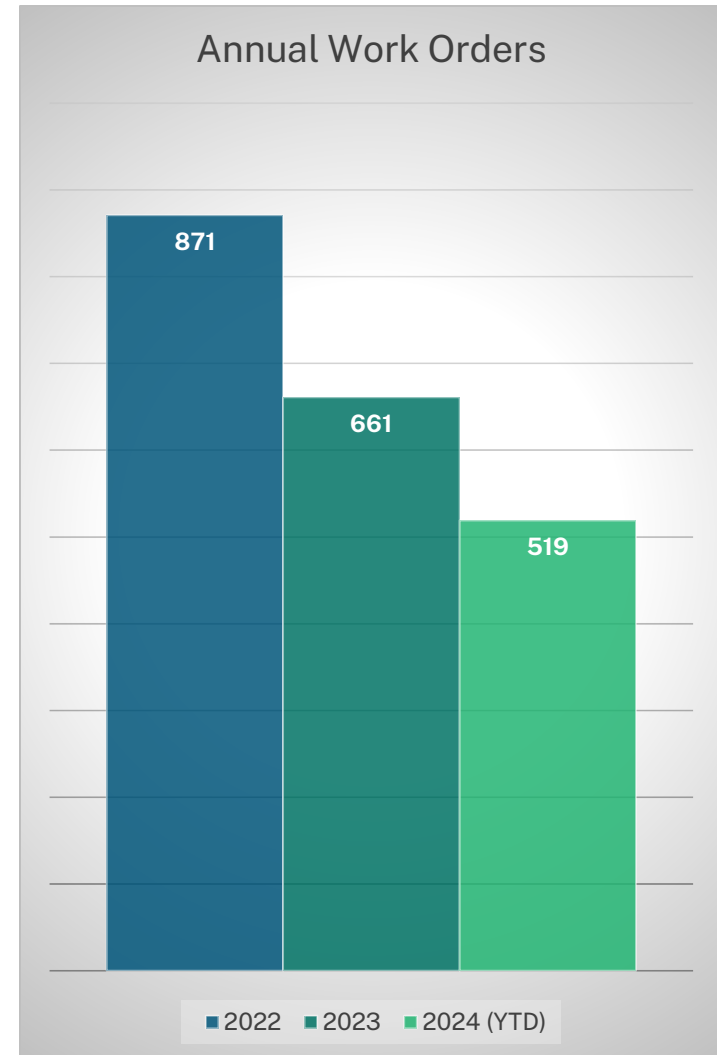
Buildings & Grounds

Initiatives

- Grow new team to work as one unit.
- Expand HVAC control network to include more equipment and buildings.
- Continue with process to upgrade courthouse HVAC for better room-by-room control.

Budgetary Issues

- With the addition of several new buildings after the facilities upgrade project, they will require HVAC controls and service contracts that will increase the budget dramatically. Having 16 buildings, it is necessary to have an additional building maintenance worker added for 2025.



ACCOUNTS FOR:		Buildings & Grounds	2023	2024	2025	2025	2025
General		Courthouse	ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
1620	Building & Grounds Court House						
31	Local Sources						
A0162600	324101	B&G Rental-Solar	(60,815)	(70,000)	(60,000)	(60,000)	(60,000)
33	State Sources						
A0162200	330210	B&G New CH Court Facility Aide	(125,632)	(110,000)	(120,000)	(120,000)	(120,000)
41	Personal Services						
A0162000	110100	B&G CH Personal Services	240,525	286,963	302,871	307,348	307,348
A0162000	110300	B&G CH Overtime	4,755	12,000	10,000	10,000	10,000
A0162200	110100	B&G New CH Personal Services	76,933	86,200	89,321	80,450	80,450
A0162200	110300	B&G New CH Overtime	8,923	3,000	3,000	3,000	3,000
A0162400	110100	B&G PSB Personal Services	9,953	14,400	14,656	53,890	53,890
42	Fringe						
A0162000	801000	B&G CH Retirement	22,258	39,362	39,067	43,155	43,155
A0162000	803000	B&G CH FICA	17,571	24,564	22,753	22,753	22,753
A0162000	804000	B&G CH Workers' Comp	4,097	5,975	5,016	5,095	5,095
A0162000	805000	B&G CH Unemployment Insurance	0	0	0	0	0
A0162000	806000	B&G CH Health Insurance	36,049	48,126	45,844	45,844	45,844
A0162000	807000	B&G CH Dental Insurance	3,128	4,500	1,190	1,190	1,190
A0162200	801000	B&G New CH Retirement	8,725	13,100	13,392	10,710	10,710
A0162200	803000	B&G New CH FICA	6,156	6,500	6,412	6,412	6,412
A0162200	804000	B&G New CH Workers' Comp	1,286	1,600	1,634	1,477	1,477
A0162200	806000	B&G New CH Health Insurance	17,147	13,500	24,563	24,563	24,563
A0162200	807000	B&G New CH Dental Insurance	1,788	1,800	1,860	1,860	1,860
A0162400	801000	B&G PSB Retirement	509	1,000	1,847	6,790	6,790
A0162400	803000	B&G PSB FICA	761	1,100	1,121	4,122	4,122
A0162400	804000	B&G PSB Workers' Comp	93	255	259	953	953
43	Equipment						
A0162000	221701	IT Departmental Capital costs	946	1,550	0	0	0
A0162000	223400	Vehicle Lease	18,652	26,000	26,000	25,000	25,000
44	Contractual						
A0162000	430100	B&G CH Telephone	254	2,400	3,000	3,000	3,000
A0162000	430300	B&G CH Electric	9,160	15,000	15,000	15,000	15,000
A0162000	430400	B&G CH Fuel	28,001	46,000	46,000	46,000	46,000
A0162000	430500	B&G CH Water	2,255	2,800	3,000	3,000	3,000
A0162000	440700	B&G CH Supplies	4,925	5,600	6,000	6,000	6,000
A0162000	440901	IT Services Costs	4,966	3,200	4,650	4,650	4,650

ACCOUNTS FOR:		Buildings & Grounds	2023	2024	2025	2025	2025
General		Courthouse	ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
A0162000	460100	B&G CH Repairs & Maint Grounds	11,018	10,000	10,000	10,000	10,000
A0162000	460300	B&G CH Repairs & Maint Bldg	13,860	14,000	14,000	14,000	14,000
A0162000	460500	B&G CH Repairs & Maint Equip	6,729	8,000	8,000	8,000	8,000
A0162000	470300	B&G CH Vehicle Expense	5,169	6,000	0	0	0
A0162000	490100	B&G CH Professional Services	34,851	48,000	41,000	41,000	41,000
A0162000	493100	B&G CH Uniforms	1,974	2,600	3,000	3,000	3,000
A0162200	430500	B&G New CH Water	1,676	2,000	2,000	2,000	2,000
A0162200	440700	B&G New CH Supplies	2,032	2,200	3,000	3,000	3,000
A0162200	460100	B&G New CH Repair & Maint Grds	5,307	12,000	12,000	12,000	12,000
A0162200	460300	B&G New CH Repair & Maint Bldg	5,027	5,500	5,600	5,600	5,600
A0162200	460500	B&G New CH Repair & Main Equip	5,217	7,700	7,500	7,500	7,500
A0162200	490100	B&G New CH Professional Srvcs	49,442	30,000	40,000	40,000	40,000
A0162200	493100	B&G New CH Uniforms	669	1,200	1,400	1,400	1,400
A0162300	430100	B&G Highway Telephone	0	1,500	2,200	2,200	2,200
A0162300	430300	B&G Highway Electric	5,003	15,000	22,000	22,000	22,000
A0162300	430400	B&G Highway Propane	21,208	30,000	35,000	35,000	35,000
A0162300	430500	B&G Highway Water	9,491	10,000	16,000	16,000	16,000
A0162300	440700	B&G Highway Supplies	0	0	1,200	1,200	1,200
A0162300	440901	B&G Highway IT Services Costs	0	1,500	0	0	0
A0162300	460100	B&G Highway Repairs & Maint-Grnds	0	2,000	4,000	4,000	4,000
A0162300	460300	B&G Highway Bldg Repairs	0	2,000	4,000	4,000	4,000
A0162300	460500	B&G Highway Repairs & Maint-Equip	0	2,000	6,000	6,000	6,000
A0162300	460600	B&G Highway Repairs & Maint	13,998	16,000	0	0	0
A0162300	490100	B&G Highway Professional Services	0	25,000	23,000	23,000	23,000
A0162300	493100	B&G Highway Uniforms	0	800	1,000	1,000	1,000
A0162400	430300	B&G PSB Electric	(4,512)	8,000	8,000	8,000	8,000
A0162400	430400	B&G PSB Natural Gas	13,526	22,000	22,000	22,000	22,000
A0162400	430500	B&G PSB Water	9,585	13,000	13,000	13,000	13,000
A0162400	440700	B&G PSB Supplies	3,378	5,000	4,000	4,000	4,000
A0162400	460100	B&G PSB Repairs & Maint Grnds	17,995	15,000	17,000	17,000	17,000
A0162400	460300	B&G PSB Repairs & Maint Bldg	30,590	24,000	24,000	24,000	24,000
A0162400	460500	B&G PSB Repairs & Maint Equip	2,030	3,000	3,000	3,000	3,000
A0162400	490100	B&G PSB Professional Services	14,539	20,000	23,000	23,000	23,000
A0162400	493100	B&G PSB Uniforms	92	400	500	500	500
A0162400	494300	B&G PSB Trash Pickup	2,321	3,000	3,500	3,500	3,500
A0162500	430300	B&G BOE & DMV Electric	0	5,000	8,000	8,000	8,000
A0162500	430400	B&G BOE & DMV Natural Gas	0	4,000	8,000	8,000	8,000
A0162500	430500	B&G BOE & DMV Water	0	1,200	1,000	1,000	1,000
A0162500	440700	B&G BOE & DMV Supplies	0	1,500	1,500	1,500	1,500
A0162500	460100	B&G BOE& DMV Repairs & Maint-Grnds	0	2,000	2,000	2,000	2,000

ACCOUNTS FOR:		Buildings & Grounds	2023	2024	2025	2025	2025
General		Courthouse	ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
A0162500	460300	B&G BOE&DMV Bldg Repairs	0	2,000	2,000	2,000	2,000
A0162500	460500	B&G BOE&DMV Repairs & Maint-Equip	0	1,000	1,000	1,000	1,000
A0162500	490100	B&G BOE & DMV Professional Services	0	10,000	12,000	12,000	12,000
A0162500	493100	B&G BOE & DMV Uniforms	0	300	500	500	500
A0162600	430300	B&G Solar Electric	128,765	130,000	130,000	130,000	130,000
TOTAL	Building & Grounds County		754,347	1,011,895	1,054,356	1,098,162	1,098,162

ACCOUNTS FOR:		Buildings & Grounds	2023	2024	2025	2025	2025
General		Stowe St.	ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
1621	Building & Grounds Stowe St						
31	Local Sources						
A0162100	324100	B&G Stowe Rent Outer Stowe St	(19,572)	0	0	0	0
A0162100	324400	B&G Stowe Buildings - DSS	(217,800)	(200,880)	(290,728)	(290,728)	(290,728)
41	Personal Services						
A0162100	110100	B&G Stowe Personal Services	150,464	148,000	179,434	159,249	159,249
A0162100	110300	B&G Stowe Overtime	3,332	5,000	5,000	5,000	5,000
42	Fringe						
A0162100	801000	B&G Stowe Retirement	16,296	23,000	23,564	21,020	21,020
A0162100	803000	B&G Stowe FICA	10,820	10,800	13,821	12,277	12,277
A0162100	804000	B&G Stowe Workers' Comp	2,216	2,750	3,264	2,907	2,907
A0162100	806000	B&G Stowe Health Insurance	34,181	32,700	12,281	12,281	12,281
A0162100	807000	B&G Stowe Dental Insurance	1,788	1,800	0	0	0
44	Contractual						
A0162100	430100	B&G Stowe Telephone	712	2,600	2,800	2,800	2,800
A0162100	430300	B&G Stowe Electric	(26)	8,000	8,000	8,000	8,000
A0162100	430400	B&G Stowe Natural Gas	9,817	12,000	15,000	15,000	15,000
A0162100	430500	B&G Stowe Water	1,716	2,800	3,000	3,000	3,000
A0162100	440700	B&G Stowe Supplies	5,298	4,600	5,000	5,000	5,000
A0162100	440901	B&G Stowe IT Services Costs	0	1,500	0	0	0
A0162100	460100	B&G Stowe Repair & Maint Grnds	8,275	30,000	30,000	30,000	30,000
A0162100	460300	B&G Stowe Repairs & Maint Bldg	7,990	6,500	5,000	5,000	5,000
A0162100	460500	B&G Stowe Repair & Maint Equip	7,001	6,500	6,000	6,000	6,000
A0162100	490100	B&G Stowe Professional Service	5,361	28,000	32,000	32,000	32,000
A0162100	493100	B&G Stowe Uniforms	1,152	1,400	1,800	1,800	1,800
TOTAL	Building & Grounds Stowe Street		29,021	127,070	55,236	30,606	30,606

ACCOUNTS FOR:		Buildings & Grounds	2023	2024	2025	2025	2025
General		JCC Ed Center	ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
1627	Building & Grounds JCC						
31	Local Sources						
A0162700	324500	B&G Rent JCC	(254,876)	(254,400)	(250,000)	(250,000)	(250,000)
41	Personal Services						
A0162700	110100	B&G Regular Pay	89,141	94,900	99,512	93,603	93,603
A0162700	110300	B&G JCC Overtime	1,494	1,500	1,500	1,500	1,500
42	Fringe						
A0162700	801000	B&G JCC Ret	9,373	12,700	14,633	12,043	12,043
A0162700	803000	B&G JCC FICA	6,414	6,850	7,068	7,068	7,068
A0162700	804000	B&G JCC Workers Comp	1,508	1,750	1,788	1,683	1,683
A0162700	806000	B&G JCC Health Insurance	17,147	17,950	24,563	24,563	24,563
A0162700	807000	B&G JCC Dental Insurance	1,788	1,800	1,860	1,860	1,860
44	Contractual						
A0162700	430100	B&G JCC Telephone	1,481	2,400	3,000	3,000	3,000
A0162700	430300	B&G JCC Electric	777	6,000	8,000	8,000	8,000
A0162700	430400	B&G JCC Fuel	13,596	20,000	22,000	22,000	22,000
A0162700	430500	B&G JCC Water	4,218	3,500	3,600	3,600	3,600
A0162700	440700	B&G JCC Supplies	1,625	3,500	3,800	3,800	3,800
A0162700	440900	B&G JCC Data Processing Costs	4,200	4,800	4,000	4,000	4,000
A0162700	440901	IT Services Costs	1,250	900	4,200	4,200	4,200
A0162700	460100	B&G JCC Repairs & Maint-Grnds	7,108	24,000	24,000	24,000	24,000
A0162700	460300	B&G JCC Bldg Repairs	485	3,500	5,000	5,000	5,000
A0162700	460500	B&G JCC Rep & Maint-Equip	7,990	6,200	6,200	6,200	6,200
A0162700	490100	B&G JCC Prof Services	30,119	27,000	35,000	35,000	35,000
A0162700	490300	B&G JCC All Types Insurance	3,351	4,000	4,400	4,400	4,400
A0162700	493100	B&G JCC Uniforms	800	800	1,200	1,200	1,200
TOTAL	Building & Grounds JCC		(51,013)	(10,350)	25,324	16,720	16,720

ACCOUNTS FOR:		Buildings & Grounds	2023	2024	2025	2025	2025
General		Outdoor Services	ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
1623	Building and Grounds Outdoor Services						
44	Contractual						
A0162350	430100	B&G Outdoor Svc Telephone	0	0	2,300	2,300	2,300
A0162350	430300	B&G Outdoor Svc Electric	0	0	10,000	10,000	10,000
A0162350	430400	B&G Outdoor Svc Fuel	0	0	15,000	15,000	15,000
A0162350	430500	B&G Outdoor Svc Water	0	0	2,500	2,500	2,500
A0162350	440700	B&G Outdoor Svc Supplies	0	0	1,200	1,200	1,200
A0162350	460100	B&G Outdoor Svc R&M-Grnds	0	0	4,000	4,000	4,000
A0162350	460300	B&G Outdoor Svc Bldg Repairs	0	0	4,000	4,000	4,000
A0162350	460500	B&G Outdoor Svc R&M-Equip	0	0	2,000	2,000	2,000
A0162350	490100	B&G Outdoor Svc Prof Svcs	0	0	15,000	15,000	15,000
A0162350	493100	B&G Outdoor Svc Uniforms	0	0	400	400	400
TOTAL	Building and Grounds Outdoor Services		0	0	56,400	56,400	56,400

ACCOUNTS FOR:		Buildings & Grounds	2023	2024	2025	2025	2025
General		#3 Rd	ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
1628	Building and Grounds #3 Road						
31	Local Sources						
A0162800	324550	B&G #3 Road Rent Revenue	0	0	(30,000)	(30,000)	(30,000)
43	Equipment						
A0162800	290900	B&G #3 Road Misc Equip	0	0	0	0	0
44	Contractual						
A0162800	430300	B&G #3 Road Electric	0	0	14,000	14,000	14,000
A0162800	430400	B&G #3 Road Fuel	0	0	8,000	8,000	8,000
A0162800	430500	B&G #3 Road Water	0	0	2,800	2,800	2,800
A0162800	440700	B&G #3 Road Supplies	0	0	1,500	1,500	1,500
A0162800	440901	B&G #3 Road IT Services Costs	0	0	1,000	1,000	1,000
A0162800	460100	B&G #3 Road Rep & Maint-Grnds	0	0	9,000	9,000	9,000
A0162800	460300	B&G #3 Road Bldg Repairs	0	0	6,000	6,000	6,000
A0162800	460500	B&G #3 Road Rep & Maint-Equip	0	0	4,000	4,000	4,000
A0162800	490100	B&G #3 Road Prof Services	0	0	15,000	15,000	15,000
A0162800	490900	B&G #3 Road Miscellaneous	0	0	1,000	1,000	1,000
TOTAL	Building and Grounds # 3 Road		0	0	32,300	32,300	32,300

Clerk of the Board of Legislators

Summary

The Office of the Clerk of the Board of Legislators is a key department to primarily assist the Chairperson of the Board and the Legislative body in carrying out all its basic programs. The facilitating services of the Clerk's office is an integral part of the democratic process, working primarily with the elected representatives and aiding them with all functions. The office strives to maintain the highest-level government services while continuing to explore means of efficient and productive processes to streamline procedures and foster a spirit of community awareness and confidence.

ACCOUNTS FOR: General	Clerk of the Board of Legislators		2023 ACTUAL	2024 ORIG BUD	2025 Det Reqst	2025 Tentative	2025 Adopted
1040	Clerk for the Board						
41	Personal Services						
A0104000	110100	Clk of Bd Personal Services	95,943	102,700	110,560	110,560	110,560
42	Fringe						
A0104000	801000	Clk of Bd Retirement	8,569	10,950	13,931	13,931	13,931
A0104000	803000	Clk of Bd FICA	6,813	6,750	7,652	7,652	7,652
A0104000	804000	Clk of Bd Workers' Comp	1,566	1,750	940	940	940
A0104000	806000	Clk of Bd Health Insurance	22,620	23,650	32,403	32,403	32,403
A0104000	807000	Clk of Bd Dental Insurance	894	900	930	930	930
43	Equipment						
A0104000	221701	IT Departmental Capital costs	0	1,900	1,750	1,750	1,750
44	Contractual						
A0104000	440700	Clk of Bd Supplies	451	1,000	500	500	500
A0104000	440901	IT Services Costs	878	1,048	1,896	1,896	1,896
A0104000	450500	Clk of Bd Dues/Subs/Sup/Bks	100	100	300	300	300
A0104000	450700	Clk of Bd Travel & Subsistence	0	1,000	1,000	1,000	1,000
TOTAL	Clerk for the Board		137,834	151,748	171,862	171,862	171,862

Community College

Summary

When a Lewis County resident attends a community college located in another county, that college receives a subsidy from Lewis County as they are providing a service to an out-of-county resident.

ACCOUNTS FOR: Community College		2023	2024	2025	2025	2025
General		ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
2490	Community College					
44	Contractual					
A0249000	499900 Community College Tuition	932,178	830,000	920,000	920,000	920,000
TOTAL	Community College	932,178	830,000	920,000	920,000	920,000



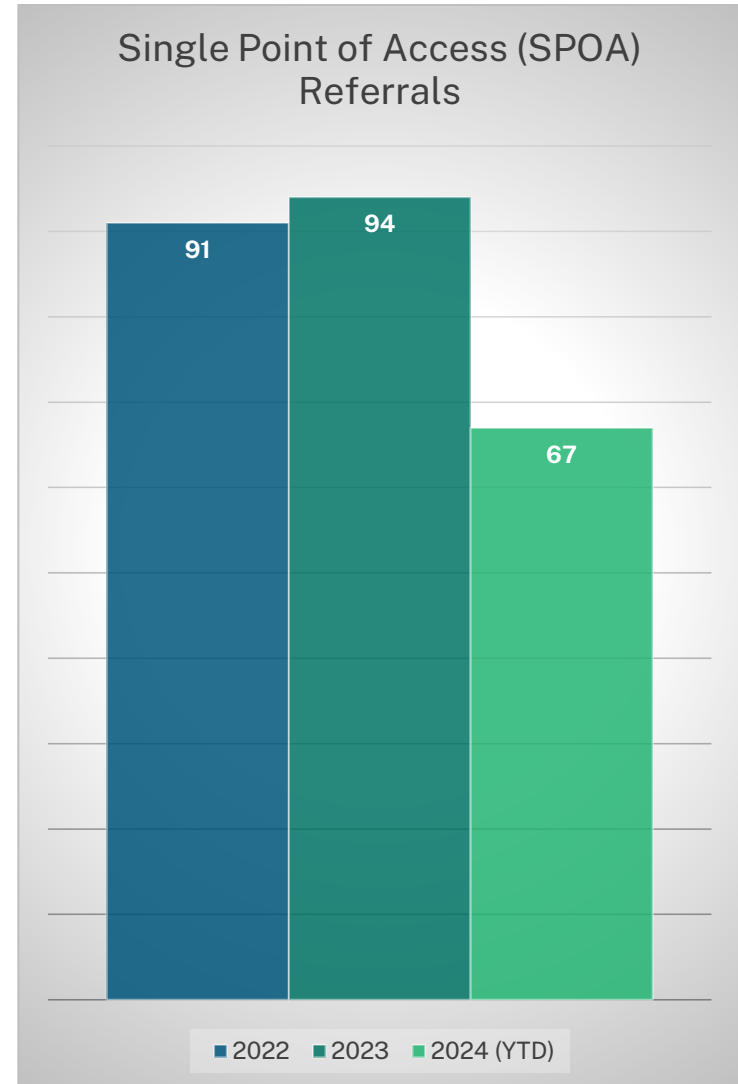
Community Services

Initiatives

- Succession and Transition Planning. The retirement of the current director and successful hiring and orientation of her replacement will create an opportunity for cost savings in 2025.
- 2024-2027 Lewis County Local Services Plan. Complete the goals and objectives identified for 2025, including:
 - Reduce Stigma (substance use disorder and housing public service announcement campaigns).
 - Crisis Services (24/7 mobile crisis services utilizing start-up funds from New York State Office of Mental Health).
 - Social Determinants of Health (work with community partners to build capacity in transportation and housing systems).
- Opioid Settlement Funds. Monitor the use of funds received through opioid settlements. Specifically, the inaugural Future Stories Fund awardees and the Getting Ahead in a Just-Gettin'-By World program.

Budgetary Issues

- Office of Mental Health Restoration Charges. Defendants who are deemed incompetent to stand trial are treated at an Office of Mental Health inpatient psychiatric hospital until they are restored to competency and returned to jail to await trial. The county is responsible for 100% of the hospital charges.
- Prevention Services. New York State Office of Addiction Services and Supports (OASAS) prevention services have resumed, which has significantly impacted 2025 state aid compared to 2024.
- JUUL Settlement. Lewis County has been awarded \$261,994.63 through a settlement with JUUL Labs Inc., to be used for e-cigarette treatment, recovery, and enforcement efforts.



ACCOUNTS FOR: Community Services		2023	2024	2025	2025	2025
General		ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
4310	Community Services					
31	Local Sources					
A0433500	316250 Systems of Care	(16,574)	0	(5,000)	(5,000)	(5,000)
33	State Sources					
A0431600	334905 State Opioid Revenue	(10,187)	(155,000)	(90,000)	(90,000)	(90,000)
A0431800	334919 PY OMH	(35,791)	0	0	0	0
A0431800	334922 CY OMH	(905,574)	(860,788)	0	0	0
A0431900	334903 CY OMH THRIVE	0	(66,428)	(887,012)	(887,012)	(887,012)
A0431900	334921 CY OASAS Thrive	0	0	(68,315)	(68,315)	(68,315)
A0432200	334919 PY OMH	(1,355)	0	0	0	0
A0432200	334922 CY OMH ARC	(33,094)	(33,415)	(34,365)	(34,365)	(34,365)
A0432400	334922 CY OMH NRCIL	(916,487)	(925,385)	(951,664)	(951,664)	(951,664)
A0432500	334921 CY OASAS Pivot	(219,871)	0	(275,000)	(275,000)	(275,000)
A0432600	334917 OMH Crisis Management Revenue	0	(300,000)	(150,000)	(150,000)	(150,000)
A0432700	334930 State OMH Veterans	(75,000)	(104,000)	(106,215)	(106,215)	(106,215)
A0433500	330000 Holding for NYS Rec	0	0	0	0	0
A0433500	334912 OASAS Jail Treatment Revenue	(74,619)	(42,900)	(45,041)	(45,041)	(45,041)
A0433500	334919 PY OMH	(13,713)	0	0	0	0
A0433500	334921 CY OASAS	(27,457)	(896)	(2,547)	(2,547)	(2,547)
A0433500	334922 CY OMH	(20,776)	(20,978)	(22,929)	(22,929)	(22,929)
A0433500	334923 CY OPWDD	(17,486)	(18,777)	(19,310)	(19,310)	(19,310)
34	Federal Sources					
A0431600	344903 Federal Opioid Prog Revenue	0	(173,000)	(40,000)	(40,000)	(40,000)
A0431700	344902 CS Healing Communities Study	(71,425)	0	0	0	0
A0433500	344901 CS Fed Med Admin Reimb	(30,500)	(40,000)	(60,000)	(60,000)	(60,000)
41	Personal Services					
A0433500	110100 LGU Personal Services	90,726	162,009	173,009	163,060	163,060
42	Fringe					
A0433500	801000 LGU Retirement	12,725	24,207	20,508	23,545	23,545
A0433500	803000 LGU FICA	6,326	11,539	12,148	12,041	12,041
A0433500	804000 LGU Workers' Compensation	1,598	2,868	1,383	1,580	1,580
A0433500	806000 Health Insurance	12,550	18,910	33,562	41,890	41,890
A0433500	807000 Dental Insurance	550	1,801	1,860	1,926	1,926
43	Equipment					
A0433500	221701 IT Departmental Capital costs	1,041	2,450	0	0	0

ACCOUNTS FOR:		Community Services	2023	2024	2025	2025	2025
General			ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
44	Contractual						
A0431600	488115	Federal Opioid Prog Exp	8,489	173,000	40,000	40,000	40,000
A0431600	488116	NYS Opioid Program Expenditure	0	155,000	90,000	90,000	90,000
A0431700	423000	CS Healing Communities Study	70,000	0	0	0	0
A0431800	422800	Pay to TLS Contractors	905,574	860,788	0	0	0
A0431800	422900	PY Exp to MH Contractors	35,791	0	0	0	0
A0431900	422800	Payments to THRIVE Contractors	0	66,428	955,327	955,327	955,327
A0432200	422800	Payments to ARC Contractors	24,821	33,415	34,365	34,365	34,365
A0432200	499900	MH Services ARC	(17,745)	0	0	0	0
A0432400	422800	Payments to NRCIL Contractors	916,487	925,385	951,664	951,664	951,664
A0432500	422800	Payments to Pivot Contractors	219,871	0	300,000	300,000	300,000
A0432500	499900	Pivot	(38,884)	0	0	0	0
A0432600	499900	OMH Crisis Management Expend	(7,124)	300,000	150,000	150,000	150,000
A0432700	422800	MH Contractors - OMH Veterans	75,000	104,000	106,215	106,215	106,215
A0433500	440100	Postage	3	100	100	100	100
A0433500	440700	Supplies	157	500	500	500	500
A0433500	440901	IT Services Costs	820	1,500	1,692	1,692	1,692
A0433500	450100	Education and Training	0	600	3,000	3,000	3,000
A0433500	450500	Dues/Subscriptions	1,670	1,720	1,772	1,772	1,772
A0433500	450700	Travel	1,083	1,600	1,600	1,600	1,600
A0433500	470300	Vehicle Expense	0	100	100	100	100
A0433500	488100	Suicide Prevention	(197)	0	0	0	0
A0433500	488101	Traumatic Loss Team	0	0	8,000	8,000	8,000
A0433500	488105	OASAS Jail Treatment Expense	100,891	42,900	45,041	45,041	45,041
A0433500	488110	Fed Salary Share Prog Support	1,037	0	0	0	0
A0433500	490100	Professional Services	227,287	30,000	30,000	30,000	30,000
A0433500	490700	Legal/Adv	(11)	150	150	150	150
A0433500	490900	Miscellaneous	265	750	750	750	750
A0433700	499900	Community Services SPC NY	16,574	0	5,000	5,000	5,000
A0433900	499900	OMH Restoration 730 Exp	0	0	150,000	150,000	150,000
TOTAL	Community Services		197,467	180,153	360,348	361,920	361,920

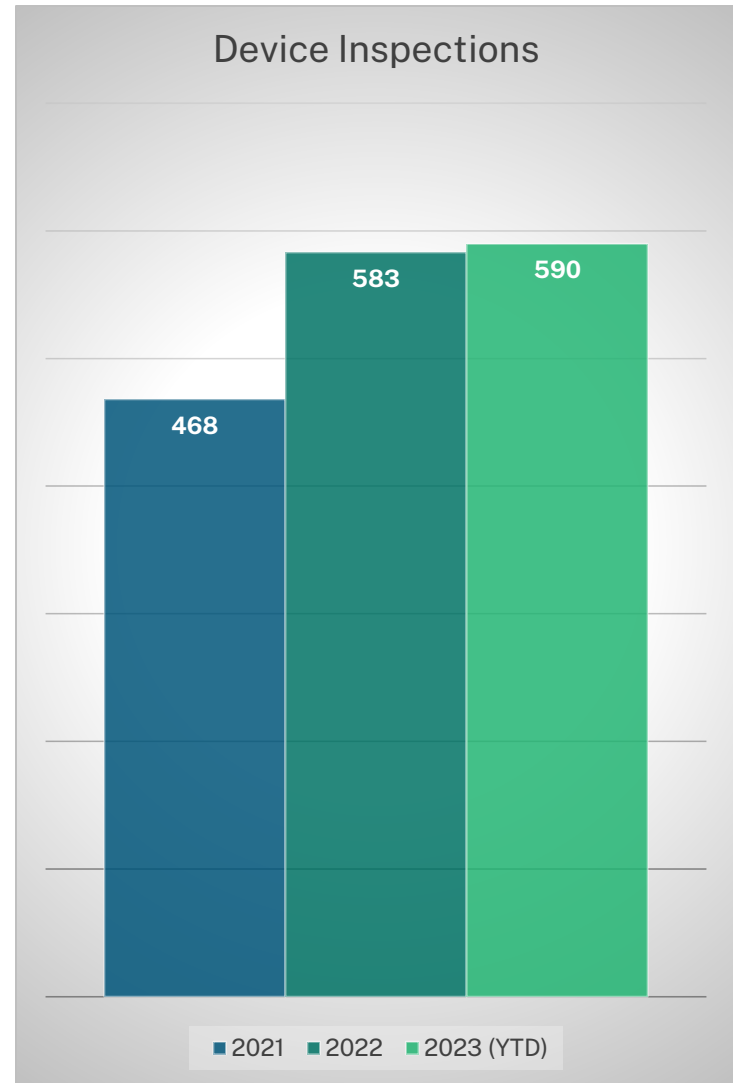


Consumer Affairs

Also known as Weights & Measures, this service has been shared with Jefferson County since 2016.

Types of Services/Assistance

- Device Testing
- Commodity Inspections
- Petroleum Sampling
- Milk Tank Calibrations
- Consumer Complaints
- Price Verification
- Non-Commercial Device Testing

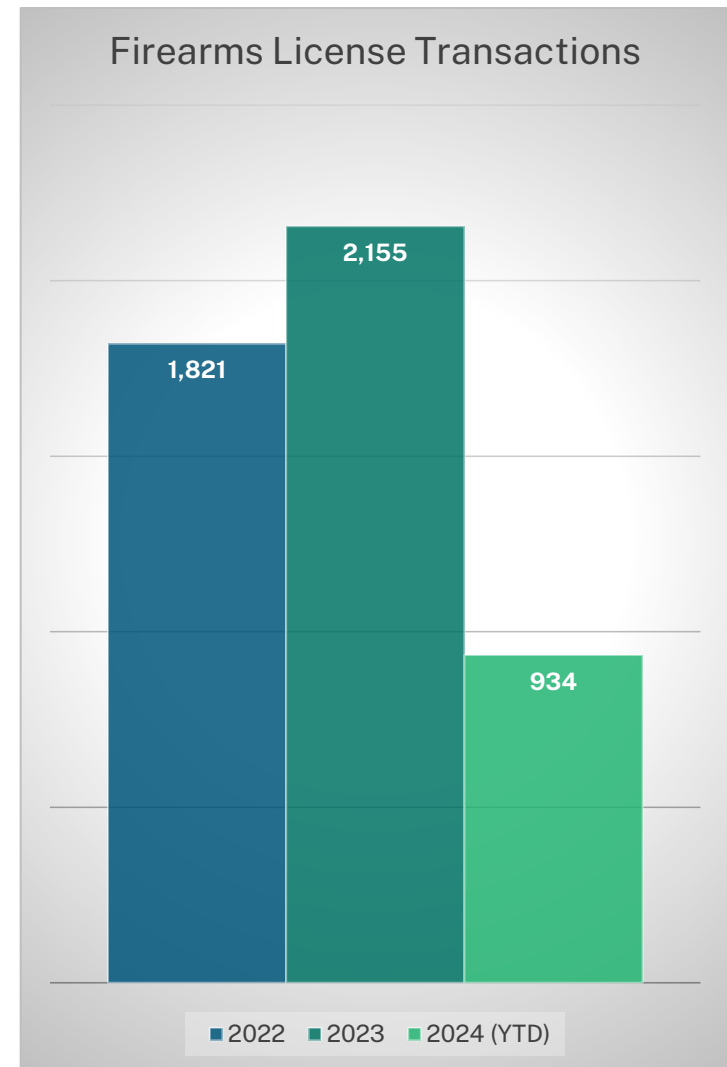


ACCOUNTS FOR: Consumer Affairs			2023	2024	2025	2025	2025
General			ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
6610	Consumer Affairs						
43	Equipment						
A0661000	223400	Vehicle Lease	5,841	5,500	5,500	5,100	5,100
44	Contractual						
A0661000	470300	Cons Affs Vehicle Exp Gas/Oil	596	1,400	500	500	500
A0661000	480300	Cons Affs Rent	1,161	0	0	0	0
A0661000	490100	Cons Affs Prof Srvcs Primary	68,801	76,000	80,000	80,000	80,000
A0661000	490900	Cons Affs Misc Expenses	0	1,000	1,000	1,000	1,000
TOTAL	Consumer Affairs		76,399	83,900	87,000	86,600	86,600

County Clerk

Initiatives

- Re-align different fees in the office to correspond with statutory fees.
- Finish back scanning all old Doing Business as and Corporations.
- Begin back scanning old civil cases.



ACCOUNTS FOR: County Clerk			2023	2024	2025	2025	2025
General			ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
1410	County Clerk						
31	Local Sources						
A0141000	312550	County Clerk Fees	(532,377)	(565,000)	(565,000)	(565,000)	(565,000)
A0141000	312551	County Clerk Mtg Tax Fees	(182,766)	(180,000)	(180,000)	(180,000)	(180,000)
A0141000	326100	County Clerk Fines/Forfeitures	(4,570)	(3,500)	(3,500)	(3,500)	(3,500)
41	Personal Services						
A0141000	110100	County Clerk Personal Services	364,270	393,271	436,103	439,215	439,215
42	Fringe						
A0141000	801000	County Clerk Retirement	33,338	48,011	59,772	60,164	60,164
A0141000	803000	County Clerk FICA	26,096	28,000	31,519	31,757	31,757
A0141000	804000	County Clerk Workers' Comp	6,238	6,961	3,707	3,733	3,733
A0141000	806000	County Clerk Health Insurance	50,948	55,432	71,759	71,759	71,759
A0141000	807000	County Clerk Dental Insurance	3,423	3,418	2,898	2,898	2,898
43	Equipment						
A0141000	221701	IT Departmental Capital costs	2,199	6,300	6,200	6,200	6,200
44	Contractual						
A0141000	430100	County Clerk Telephone	4,314	5,500	0	0	0
A0141000	440100	County Clerk Postage	8,833	9,300	10,800	10,800	10,800
A0141000	440700	County Clerk Supplies	4,731	6,000	6,000	6,000	6,000
A0141000	440901	IT Services Costs	2,154	3,340	3,828	3,828	3,828
A0141000	450500	County Clerk Dues	225	650	500	500	500
A0141000	450700	County Clerk Travel & Substnce	1,660	2,600	3,500	3,500	3,500
A0141000	490100	County Clerk Prof Services	103,835	119,000	114,000	80,000	80,000
A0141000	490900	County Clerk Miscellaneous	206	800	800	800	800
A0141000	493200	County Clerk Record Storage	1,522	2,000	2,000	2,000	2,000
A0167000	440100	Central Postage	1,564	8,000	8,000	8,000	8,000
TOTAL	County Clerk		(104,155)	(49,917)	12,886	(17,346)	(17,346)

County Manager

Summary

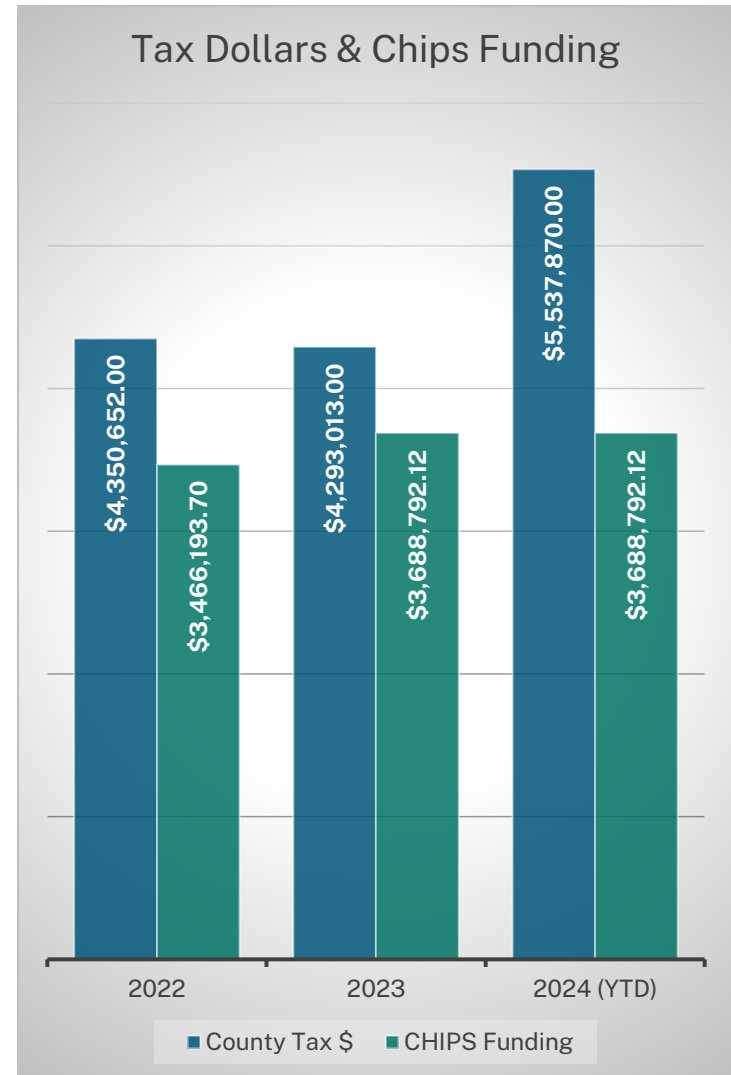
Appointed by the County Board of Legislators, the County Manager oversees the daily operations of Lewis County government. The County Manager coordinates interdepartmental activities and projects and represents the county in various community endeavors. Specific responsibilities include development and implementation of county policies, negotiation of union contracts and labor issues, recruitment, supervision, and evaluation of department heads, and general administration of county projects. The County Manager also serves as County Budget Officer and manages the county's \$63M annual budget.

ACCOUNTS FOR: County Manager			2023	2024	2025	2025	2025
General			ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
1020	County Manager						
41	Personal Services						
A0102000	110100	Co Mgr Personal Services	123,988	165,672	178,540	193,540	193,540
A0102000	110600	Co Mgr Employee Exp Taxable	0	150	100	100	100
42	Fringe						
A0102000	801000	Co Mgr Retirement	17,176	27,103	30,518	32,408	32,408
A0102000	803000	Co Mgr FICA	9,173	12,355	12,554	13,701	13,701
A0102000	804000	Co Mgr Workers' Comp	2,032	2,933	1,518	1,645	1,645
A0102000	806000	Co Mgr Health Insurance	5,535	18,907	44,685	44,685	44,685
A0102000	807000	Co Mgr Dental Insurance	894	898	1,190	1,190	1,190
43	Equipment						
A0102000	221701	IT Departmental Capital costs	482	0	2,400	2,400	2,400
44	Contractual						
A0102000	440700	Supplies	0	0	1,000	1,000	1,000
A0102000	440901	IT Services Costs	623	420	1,788	1,788	1,788
A0102000	450100	Education & Training	0	0	2,000	2,000	2,000
A0102000	450500	Co Mgr Dues/Subs/Sup/Bks	1,395	1,500	1,875	1,875	1,875
A0102000	450700	Co Mgr Travel & Subsistence	1,435	3,000	3,000	3,000	3,000
A0102000	490900	Co Mgr Misc Expenses	4,746	25,000	25,000	25,000	25,000
TOTAL	County Manager		167,480	257,938	306,168	324,332	324,332

County Roads

Initiatives

- Stripe half of all County Roads.
- Culvert replacements and paving of County Route 30 Cemetery Road.
- Pave sections of County Route 29 West Rd and County Route 55 Deer River Road.



ACCOUNTS FOR:			2023	2024	2025	2025	2025
County Road			ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
5010	County Road						
31	Local Sources						
D0501000	323020	CR Snow Removal Other Gov't	(67,158)	(85,000)	(85,000)	(85,000)	(85,000)
D0501000	324012	Chemung Interest	(836)	0	0	0	0
D0501000	324013	NYCLASS Interest	(13,837)	0	0	0	0
D0501000	326501	CR Sales to Towns Etc	(31,071)	(48,000)	(48,000)	(48,000)	(48,000)
D0501000	326800	CR Ins Recov/Comp Reimb	(158,335)	0	0	0	0
D0501000	327700	CR Sand & Salt Receivables	(5,140)	(25,000)	(25,000)	(25,000)	(25,000)
D0501000	328010	CR Interfund Rev/Cap Bridges	0	(4,564,083)	(4,701,005)	(4,701,005)	(4,701,005)
33	State Sources						
D0501000	335011	CR CHIPS Capital	(3,388,513)	(3,688,793)	(3,688,793)	(3,688,793)	(3,688,793)
D0501000	337850	CR Disaster Assistance State	(59,325)	0	0	0	0
34	Federal Sources						
D0501000	347850	CR Disaster Assistance Federal	(533,927)	0	0	0	0
39	Interfund Sources						
D0501000	350310	CR Transfer from General	(5,537,870)	0	0	0	0
41	Personal Services						
D0501000	110100	CR Admin Personal Services	165,034	212,690	221,146	221,146	221,146
D0511000	110100	CR Maint Personal Services	327,408	271,200	269,881	269,881	269,881
D0511000	110200	CR Personal Service Temp Maint	53,070	71,700	71,934	71,934	71,934
D0511000	110300	CR Overtime Maint	26,181	10,200	10,195	10,195	10,195
D0512000	110100	CR Cap Improvement Regular Pay	140,864	216,900	215,905	215,905	215,905
D0512000	110200	CR Cap Improvement Temp Pay	27,766	60,400	60,576	60,576	60,576
D0512000	110300	CR Cap Improvement Overtime	29,251	20,400	20,390	20,390	20,390
D0514200	110100	CR Snow Personal Services	412,462	542,300	539,763	539,763	539,763
D0514200	110200	CR Personal Services Temp Snow	6,199	15,100	15,144	15,144	15,144
D0514200	110300	CR Overtime Snow	148,539	168,300	168,218	168,218	168,218
D0514200	110600	CR Snow Employee Exp Taxable	420	2,000	2,000	2,000	2,000
D0550000	110100	CR Bridges Personal Services	42,142	54,300	53,976	53,976	53,976
D0550000	110200	CR Personal Srvcs Temp Bridges	1,612	3,800	3,786	3,786	3,786
D0550000	110300	CR Overtime Bridges	0	5,100	5,097	5,097	5,097
42	Fringe						
D0501000	801000	CR Admin Retirement	164,390	150,763	245,984	245,984	245,984
D0501000	803000	CR Admin FICA	99,946	100,463	117,650	117,650	117,650
D0501000	804000	CR Admin Workers' Comp	68,533	64,438	70,556	70,556	70,556
D0501000	805000	CR Admin Unemployment Ins	20,390	30,000	30,000	30,000	30,000
D0501000	806000	CR Fringe Health Ins	189,849	195,522	302,772	302,772	302,772
D0501000	807000	CR Fringe Dental Ins	12,896	11,876	14,596	14,596	14,596

ACCOUNTS FOR:		Highway	2023	2024	2025	2025	2025
County Road			ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
43	Equipment						
D0501000	221701	IT Departmental Capital costs	2,617	0	850	850	850
D0501000	290900	CR Misc Equip	526,517	239,700	215,000	215,000	215,000
44	Contractual						
D0501000	440100	CR Postage	449	900	500	500	500
D0501000	440300	CR Printing	775	900	500	500	500
D0501000	440700	CR Supplies	1,657	4,000	4,000	4,000	4,000
D0501000	440901	IT Services Costs	14,988	15,892	15,840	15,840	15,840
D0501000	450700	CR Travel & Subsistence	6,802	5,000	5,000	5,000	5,000
D0501000	490100	CR Professional Services	31,324	27,000	27,000	27,000	27,000
D0501000	490200	Professional Services Secondar	0	30,000	52,450	52,450	52,450
D0501000	490900	CR Admin Miscellaneous Exp	498	500	0	0	0
D0511000	485110	CR Maintenance Equipment	43,937	155,365	223,211	223,211	223,211
D0511000	491020	CR Maintenace Pipe Orders	10,795	63,000	40,000	40,000	40,000
D0511000	491030	CR Maintenance Safety Items	16,750	22,000	10,000	10,000	10,000
D0511000	491040	CR Maintenance Road Items	110,405	130,000	130,000	130,000	130,000
D0511000	491560	CR Maintenance Patch Material	26,160	0	0	0	0
D0511000	494903	CR Maint All Type of Insurance	6,340	7,000	8,500	8,500	8,500
D0514200	485142	CR Snow Equipment Expense	204,937	310,729	318,873	318,873	318,873
D0514200	490120	CR Snow & Ice Agreements	1,237,421	1,271,973	1,381,919	1,381,919	1,381,919
D0514200	490210	CR Snow Salt Purchase	74,107	80,000	80,000	80,000	80,000
D0514200	490220	CR SnowDot Other Purchases	0	50,000	50,000	50,000	50,000
D0514200	490230	Snow Road Sweeping	21,675	15,000	15,000	15,000	15,000
D0522290	495222	CR Sign Shop Supplies	45,847	60,000	50,000	50,000	50,000
D0533390	495333	FEMA Material Expenses	0	0	0	0	0
D0550000	491501	CR Bridge Inspections/Engineer	(4,560)	22,000	0	0	0
D0550000	491520	CR Bridge Materials All	18,125	30,000	30,000	30,000	30,000
45	Contractual Highway						
D0501000	495152	CR Striping	82,039	100,000	120,000	120,000	120,000
D0512000	485120	CR Capital Improvement Equipme	90,853	124,292	63,774	63,774	63,774
D0512000	495120	CR Capital Improvement Materia	2,894,078	3,027,101	3,113,148	3,113,148	3,113,148
D0515000	495151	CR Surface Treatment	2,071,994	550,000	550,000	550,000	550,000
D0550000	485500	CR Bridge Equipment Expense	3,220	31,072	31,887	31,887	31,887
		TOTAL REVENUE - County Road	(9,796,011)	(8,410,876)	(8,547,798)	(8,547,798)	(8,547,798)
		TOTAL EXPENSE - County Road	9,476,701	8,580,876	8,977,021	8,977,021	8,977,021
		GRAND TOTAL - County Road	(319,310)	170,000	429,223	429,223	429,223

ACCOUNTS FOR: Highway		2023	2024	2025	2025	2025
County Machinery		ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
5130	Machinery					
31	Local Sources					
DM513000	324012 Chemung Interest	(1,618)	0	0	0	0
DM513000	324015 MMK Interest	0	0	0	0	0
DM513000	326500 Machinery Sale of Scrap	(882)	0	0	0	0
DM513000	326502 Machinery Fuel Sales	(315,648)	(550,000)	(350,000)	(350,000)	(350,000)
DM513000	326650 Machinery Sale of Equipment	(184,785)	0	0	0	0
DM513000	326800 Machinery Ins Recov/Comp Reimb	0	0	0	0	0
DM513000	328015 Machinery Bridge Equip Income	(3,220)	(31,072)	(31,887)	(31,887)	(31,887)
DM513000	328016 Machinery Maint Equip Income	(43,937)	(155,365)	(223,211)	(223,211)	(223,211)
DM513000	328017 Machinery Snow Equip Income	(204,937)	(310,729)	(318,873)	(318,873)	(318,873)
DM513000	328021 Capital Improvement Equipm	(90,853)	(124,292)	(63,774)	(63,774)	(63,774)
39	Interfund Sources					
DM513000	350310 Machine Transfer from General	(572,000)	0	0	0	0
41	Personal Services					
DM513000	110100 Machinery Personal Services	161,796	171,040	113,750	113,750	113,750
DM513000	110300 Machinery Overtime	2,022	4,250	4,250	4,250	4,250
42	Fringe					
DM513000	801000 Machine Retirement	20,318	16,506	18,787	18,787	18,787
DM513000	803000 Machinery FICA	11,471	11,854	7,675	7,675	7,675
DM513000	804000 Machinery Workers' Comp	1,297	1,454	1,156	1,156	1,156
DM513000	806000 Machinery Fringe Health Ins	41,615	43,507	41,197	41,197	41,197
DM513000	807000 Machinery Fringe Dental Ins	1,788	1,797	930	930	930
43	Equipment					
DM513000	223300 Machinery Vehicles	1,034,356	0	0	0	0
DM513000	223400 Machinery Vehicle Lease	94,427	0	0	0	0
44	Contractual					
DM513000	430400 Machinery Fuel Oil/Heating	3,639	10,300	0	0	0
DM513000	440600 Machinery Tools	10,407	40,000	20,000	20,000	20,000
DM513000	440700 Machinery Supplies for Shop	32,994	35,000	35,000	35,000	35,000
DM513000	460500 Machine Shop Equipment Repairs	213	0	0	0	0
DM513000	470100 Machinery Vehicle Repairs	158,697	150,000	150,000	150,000	150,000
DM513000	470300 Machinery Vehicle Gas/Oil Exp	542,372	650,000	550,000	550,000	550,000
DM513000	470500 Machinery Vehicle Ins/Reg	13,501	13,500	13,000	13,000	13,000
DM513000	490300 Machine All Types of Insurance	22,214	22,250	32,000	32,000	32,000
TOTAL	Machinery	735,246	0	0	0	0
9710	Debt					

ACCOUNTS FOR: Highway			2023	2024	2025	2025	2025
County Machinery			ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
46	Principal in Debt						
DM971000	664100	Principal DM Bond	80,000	0	0	0	0
47	Interest on Debt						
DM971000	764100	Interest DM Bond	5,038	0	0	0	0
		TOTAL REVENUE - County Machinery	(1,417,881)	(1,171,458)	(987,745)	(987,745)	(987,745)
		TOTAL EXPENSE- County Machinery	2,238,165	1,171,458	987,745	987,745	987,745
		GRAND TOTAL - County Machinery	820,284	0	0	0	0

Debt

Summary

Lewis County, including Lewis County Health Systems, collectively holds \$55,480,000 of debt. When measured against the county's assets and community economic outlook, this represents approximately 35% of the county's Constitutional Debt limit. The County's credit rating remains in excellent condition.

ACCOUNTS FOR:		Debt	2023	2024	2025	2025	2025
General			ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
9710	Debt						
33	State Sources						
A0971000	330002	Debt Sbsdy Court House Debt In	(86,254)	(90,000)	(80,000)	(80,000)	(80,000)
46	Principal in Debt						
A0971000	663100	Debt Principal CH Bond	370,000	375,000	385,000	385,000	385,000
A0971000	663300	Debt Principal 2022 Facilities	358,200	675,000	696,600	696,600	696,600
47	Interest on Debt						
A0971000	799900	Debt Int CH Bond	199,113	188,400	177,000	177,000	177,000
A0971000	799910	Debt Interest 2022 Facilities	908,026	592,315	570,027	570,027	570,027
TOTAL	Debt		1,749,085	1,740,715	1,748,627	1,748,627	1,748,627

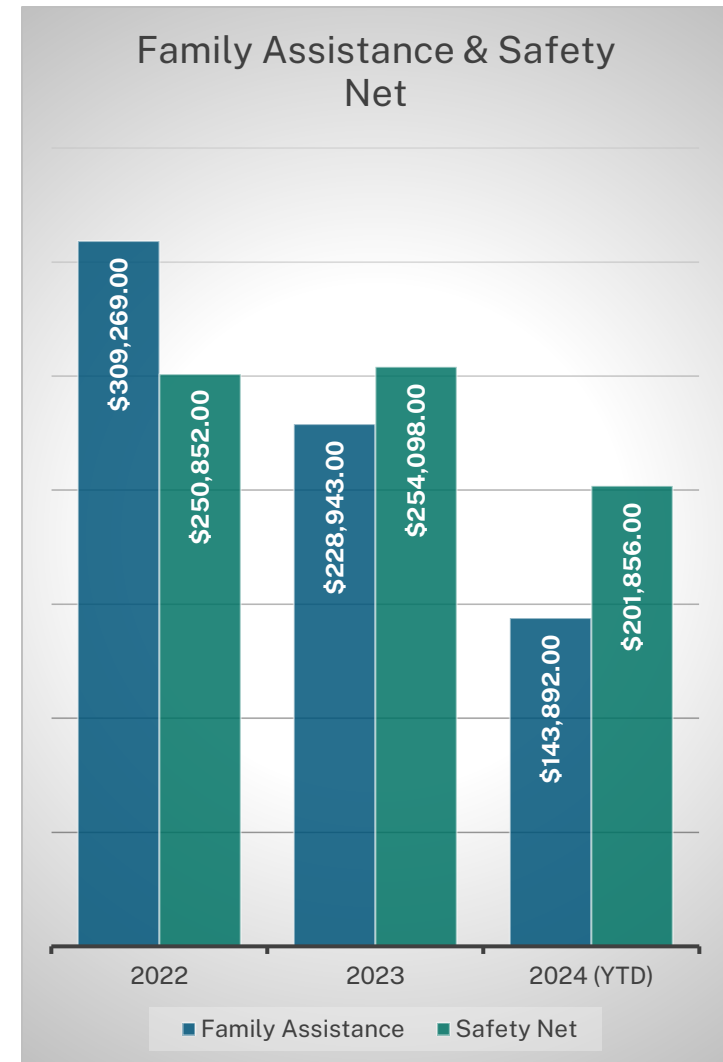
Department of Social Services

Initiatives

- Collections and Recoveries processing done by the Department of Social Services fiscal unit.
- Implement Federal Adult Protective Services Regulations
- Implement Mandatory Family Services Support

Budgetary Issues

- Childcare allocations from NYS Office of Child & Family Services increased significantly.
- NYS Office of Child & Family Services funding for Child Welfare and Foster Care has decreased, increasing the county cost of services.
- Office of Temporary & Disability Assistance has made funds available to create a Family Centered Caseworker position to work with Temporary Assistance for Needy Families eligible families.



ACCOUNTS FOR: Department of Social Services			2023	2024	2025	2025	2025
General			ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
6010	Department of Social Services						
31	Local Sources						
A0601000	318110	DSS Child Support Collection	(78,600)	(27,259)	(27,586)	(27,586)	(27,586)
A0601000	318120	DSS Child Support Unit Fees	(9,597)	(10,000)	(10,000)	(10,000)	(10,000)
A0601000	318450	DSS Home Studies Fee	(500)	(1,000)	(1,000)	(1,000)	(1,000)
A0601000	318460	DSS Medical Assessments	0	5,000	5,000	5,000	5,000
A0601000	318520	DSS Repay SNAP	3,505	(1,000)	(1,000)	(1,000)	(1,000)
A0601000	318800	DSS Recovery Fees	(2,220)	(2,000)	(2,000)	(2,000)	(2,000)
A0610100	318010	DSS Repay Medical Assistance	(84,093)	(157,000)	(157,000)	(157,000)	(157,000)
A0610900	318090	DSS Repay TANF	(41,229)	(98,000)	(98,000)	(98,000)	(98,000)
A0611900	318190	DSS Repay Foster Care	(8,554)	(45,000)	(45,000)	(45,000)	(45,000)
A0614000	318400	DSS Repay Safety Net	(11,651)	(35,000)	(35,000)	(35,000)	(35,000)
A0614200	318420	DSS Repay Emergency Aid Adults	(1,873)	(1,000)	(1,000)	(1,000)	(1,000)
A0614800	318480	DSS Repay Burials	(5,313)	0	0	0	0
A0616000	327048	Rental Supplement County share	0	(25,000)	(25,000)	(25,000)	(25,000)
A0638100	327061	Careers Here	(70,080)	(51,000)	0	0	0
33	State Sources						
A0601000	336100	DSS State Admin	(1,176,747)	(946,522)	(1,091,724)	(1,091,724)	(1,091,724)
A0601000	336610	DSS State Foster Care BG	0	(372,451)	(360,147)	(360,147)	(360,147)
A0605500	336550	DSS State Day Care	(466,195)	(250,200)	(698,368)	(698,368)	(698,368)
A0610100	336010	DSS State Medical Assistance	57,598	98,000	98,000	98,000	98,000
A0610100	336105	DSS State CFCO	0	(5,000)	0	0	0
A0610900	336090	DSS State TANF	41,042	0	0	0	0
A0610900	336190	DSS State Foster Care	(59,171)	0	0	0	0
A0611900	336190	DSS State Foster Care	(396,419)	(95,000)	(95,000)	(95,000)	(95,000)
A0611900	336610	DSS State Foster Care BG	(27,819)	(101,000)	(71,020)	(71,020)	(71,020)
A0614000	336400	DSS State Safety Net Assistanc	(198,643)	(210,367)	(212,350)	(212,350)	(212,350)
A0614200	336420	DSS State Emergency Assistance	(2,191)	(5,000)	(5,000)	(5,000)	(5,000)
A0615000	338203	Safe Harbor	(11,055)	(43,350)	(30,000)	(30,000)	(30,000)
A0616000	336401	NYS Rental Supplement revenue	(16,352)	(100,000)	(100,000)	(100,000)	(100,000)
34	Federal Sources						
A0601000	346100	DSS Fed Admin	(1,655,499)	(1,616,025)	(1,626,384)	(1,626,384)	(1,626,384)
A0601000	346110	DSS Fed SNAP Admin	(687,882)	(607,811)	(610,850)	(610,850)	(610,850)
A0610100	346010	DSS Fed Medical Assistance	33,219	59,000	59,000	59,000	59,000
A0610900	346090	DSS Fed TANF	(356,134)	(305,299)	(305,604)	(305,604)	(305,604)
A0610900	346150	DSS Fed FFFS	(932,259)	(1,168,099)	(1,148,939)	(1,148,939)	(1,148,939)
A0610900	346190	DSS Fed FC-Child Welfare	(18,749)	0	0	0	0
A0611900	346190	DSS Fed FC-Child Welfare	(271,611)	(159,288)	(160,722)	(160,722)	(160,722)

ACCOUNTS FOR: Department of Social Services			2023	2024	2025	2025	2025
General			ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
A0611900	346610	DSS Fed IV-B FC Block Grant	0	(25,000)	(25,000)	(25,000)	(25,000)
A0611900	346700	DSS Fed TitleXX	(98,745)	(25,000)	(25,000)	(25,000)	(25,000)
A0612300	346090	DSS Fed TANF	0	(25,000)	(25,000)	(25,000)	(25,000)
A0614000	346400	DSS Fed Safety Net Admin	(2,118)	(12,000)	(7,000)	(7,000)	(7,000)
A0614100	346410	DSS FED HEAP	149,279	0	0	0	0
41	Personal Services						
A0601000	110100	DSS Personal Services	2,815,934	3,192,353	3,644,984	3,582,042	3,582,042
A0601000	110300	DSS Overtime	7,475	10,000	10,000	10,000	10,000
A0601000	110400	DSS Contracted Items	10,757	20,959	20,000	20,000	20,000
A0601000	110600	DSS Employee Exp Taxable	0	200	200	200	200
A0638000	110100	PrattNortham Personal Services	0	5,000	0	0	0
A0638200	110100	Bridge to Emp Personal Service	28,948	0	0	0	0
42	Fringe						
A0601000	801000	DSS Retirement	359,329	450,000	585,936	569,830	569,830
A0601000	803000	DSS Administration FICA	198,304	220,311	260,631	257,635	257,635
A0601000	804000	DSS Admin Workers' Comp	49,019	55,650	40,225	39,964	39,964
A0601000	805000	DSS Admin Unemployment Ins	8,121	0	0	0	0
A0601000	806000	DSS Health Insurance	650,315	810,072	980,888	980,888	980,888
A0601000	807000	DSS Dental Insurance	37,929	46,769	43,516	43,516	43,516
A0601000	890100	DSS Retiree Health Insurance	627,186	728,679	530,000	530,000	530,000
A0610900	803000	DSS TANF FICA	5,035	0	0	0	0
A0610900	804000	DSS TANF Workers' Compensation	1,085	0	0	0	0
A0638200	803000	Bridge to Employ FICA	2,215	0	0	0	0
A0638200	804000	Bridge to Employ Workers Comp	0	0	0	0	0
43	Equipment						
A0601000	221700	DSS Computers	8,100	12,000	60,000	60,000	60,000
A0601000	223400	DSS Vehicle Lease	40,453	45,000	38,000	36,000	36,000
44	Contractual						
A0601000	430100	DSS Telephone	8,935	10,200	10,200	10,200	10,200
A0601000	436600	DSS Paternity Test	5	1,000	1,000	1,000	1,000
A0601000	440100	DSS Postage	13,508	18,000	20,000	20,000	20,000
A0601000	440500	DSS Copier	5,562	6,500	0	0	0
A0601000	440700	DSS Supplies	19,946	35,000	45,000	45,000	45,000
A0601000	440901	IT Services Costs	7,466	11,000	25,374	25,374	25,374
A0601000	450100	DSS Educ/Training	11,315	30,000	30,000	30,000	30,000
A0601000	450500	DSS Dues/Subscriptions	4,096	6,000	11,000	11,000	11,000
A0601000	450700	DSS Travel and Subsistence	11,593	20,000	25,000	25,000	25,000

ACCOUNTS FOR: Department of Social Services			2023	2024	2025	2025	2025
General			ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
A0601000	470100	DSS Vehicle Repairs	435	5,000	5,700	5,700	5,700
A0601000	470300	DSS Vehicle Gas & Oil	7,219	15,000	15,000	15,000	15,000
A0601000	480300	DSS Building Rent - MLR	217,800	200,880	290,728	290,728	290,728
A0601000	490100	DSS Professional Services	582,654	651,019	701,234	701,234	701,234
A0601000	490101	DSS Medical Exp Paid Local	0	10,000	10,000	10,000	10,000
A0601000	490300	DSS All Types Insurance	26,005	36,000	39,600	39,600	39,600
A0601000	490800	DSS Local Share Cost	19,990	20,000	30,000	30,000	30,000
A0601000	490900	DSS Misc. Expense	38,586	10,000	10,000	19,000	19,000
A0605500	499900	DSS Daycare	350,611	250,200	698,368	698,368	698,368
A0607000	499900	DSS Title XX	92,553	75,350	171,223	171,223	171,223
A0610100	471800	DSS CFCS	0	5,000	0	0	0
A0610100	499900	DSS Medical Assistance	(54)	2,000	2,000	2,000	2,000
A0610200	461300	DSS MMIS IGT	4,147,870	2,400,000	3,000,000	3,000,000	3,000,000
A0610200	499900	DSS MMIS	4,728,226	5,203,748	5,203,748	5,203,748	5,203,748
A0610900	460900	DSS Non-Res DV	49,000	87,857	98,000	98,000	98,000
A0610900	461000	DSS TANF-Foster Care	55,282	400,000	275,000	275,000	275,000
A0610900	461100	DSS TANF FFFS Service Plan	28,655	95,172	95,172	95,172	95,172
A0610900	461200	DSS TANF FFFS Non-Recurrent	0	17,908	17,908	17,908	17,908
A0610900	499000	DSS TANF	218,030	350,000	300,000	300,000	300,000
A0611900	499900	DSS Foster Care	859,689	1,200,000	950,000	950,000	950,000
A0612300	499900	DSS Juvenile Delinquents	5,000	8,000	10,000	10,000	10,000
A0614000	499900	DSS Safety Net Assistance	195,950	275,000	320,000	320,000	320,000
A0614100	499900	DSS HEAP	(68,967)	0	0	0	0
A0614200	499900	DSS Emergency Aid to Adults	4,423	10,000	50,000	50,000	50,000
A0614800	499900	DSS Burials	27,900	77,000	77,000	77,000	77,000
A0615000	453000	Safe Harbor	28,927	43,350	30,000	30,000	30,000
A0616000	490900	Miscellaneous	(25)	25,000	25,000	25,000	25,000
A0616000	499900	Expenditures	37,586	100,000	100,000	100,000	100,000
A0638100	499900	Careers Here Expenditures	98,060	51,000	0	0	0
A0638200	499900	Bridge to Employ Expenditure	0	30,000	30,000	30,000	30,000
A0638250	499900	Post Grad Program Expenditures	0	0	0	0	0
TOTAL	Department of Social Services		10,277,375	11,025,506	12,098,941	12,023,636	12,023,636

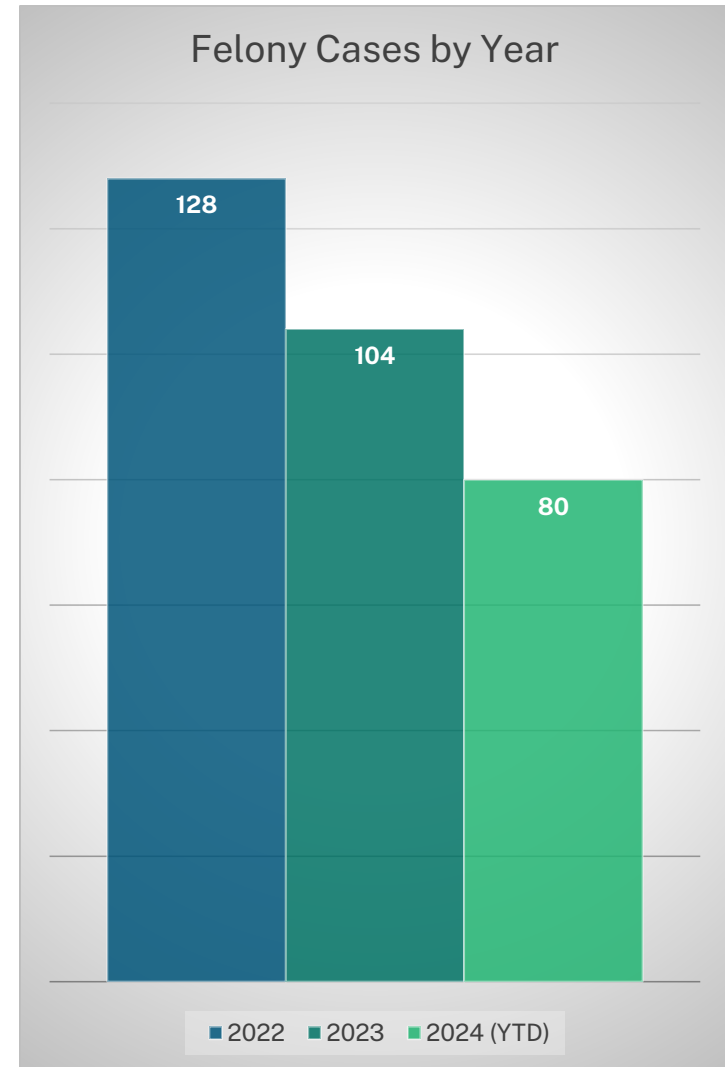
District Attorney

Initiatives

- Hire one additional Assistant District Attorney, preferably full-time, but an experienced part-time person would fit the bill.

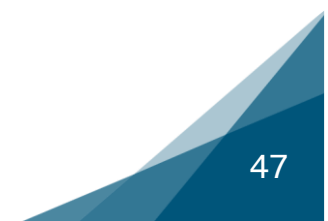
Budgetary Issues

- The decreasing need (and cost) for a special prosecutor should allow for an additional attorney to be hired. This may be problematic, as most (if not all) counties in this area offer a higher starting salary than Lewis County.



ACCOUNTS FOR: District Attorney			2023	2024	2025	2025	2025
General			ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
1165	District Attorney						
31	Local Sources						
A0116500	326101	DA Traffic Diversion	(18,125)	(16,800)	0	0	0
A0116500	326260	DA Forfeiture of Crime Prcds	(9,999)	0	0	0	0
33	State Sources						
A0116500	330300	DA Salary Assistance	(72,189)	(72,189)	(72,189)	(72,189)	(72,189)
A0116500	330301	DA Aid to Prosecution	(60,100)	(60,000)	(60,000)	(60,000)	(60,000)
A0116500	330302	DA NYS Discovery	(57,033)	(58,206)	(58,206)	(58,206)	(58,206)
41	Personal Services						
A0116500	110100	DA Personal Services	545,042	578,663	510,000	556,900	556,900
42	Fringe						
A0116500	801000	DA Retirement	62,083	76,727	74,190	80,137	80,137
A0116500	803000	DA FICA	36,073	42,652	38,500	42,073	42,073
A0116500	804000	DA Workers' Comp	8,959	10,242	6,990	7,822	7,822
A0116500	806000	DA Health Insurance	58,308	94,218	49,536	49,536	49,536
A0116500	807000	DA Dental Insurance	2,884	4,492	1,556	1,556	1,556
43	Equipment						
A0116500	221700	DA Computers	(806)	0	0	0	0
A0116500	221701	IT Departmental Capital costs	0	4,000	4,250	4,250	4,250
A0116500	223300	DA Vehicles	9,165	0	0	0	0
44	Contractual						
A0116500	440100	DA Postage	1,192	0	0	0	0
A0116500	440700	DA Supplies	6,149	3,500	3,500	3,500	3,500
A0116500	440901	IT Services Costs	2,691	3,200	4,248	4,248	4,248
A0116500	450500	DA Dues/Subs/Sup/Bks	6,684	15,500	20,000	20,000	20,000
A0116500	450700	DA Travel & Subsistence	4,820	6,100	6,100	6,100	6,100
A0116500	470100	DA Drug Task Force Vehicle Rep	1,492	5,000	5,000	5,000	5,000
A0116500	489100	Drug Task Force	12,000	12,000	12,000	12,000	12,000
A0116500	490100	DA Professional Services	33,246	35,000	60,000	60,000	60,000
A0116500	493600	DA Prosecution Fund	10,884	15,000	15,000	15,000	15,000
TOTAL	District Attorney		583,420	699,099	620,475	677,727	677,727

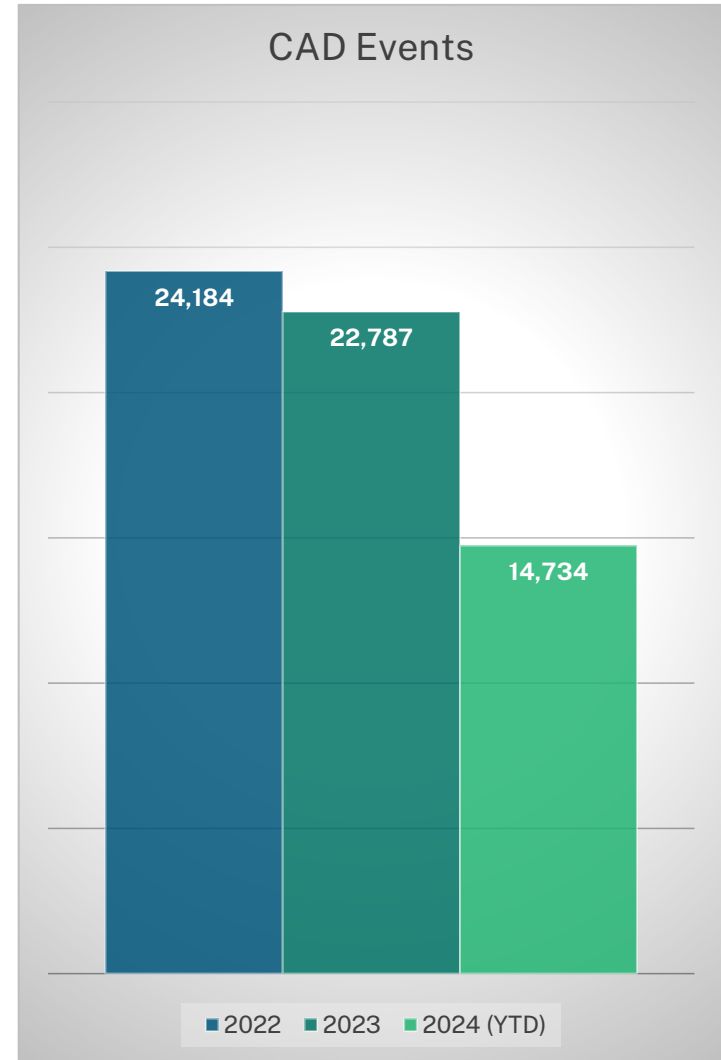
ACCOUNTS FOR: Coroner			2023	2024	2025	2025	2025
General			ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
1185	Coroner						
41	Personal Services						
A0118500	110100	Coroner Personal Services	14,900	0	0	0	0
42	Fringe						
A0118500	801000	Coroner Retirement	4,149	0	0	0	0
A0118500	803000	Coroner FICA	1,140	0	0	0	0
A0118500	804000	Coroner Workers' Comp	477	0	0	0	0
43	Equipment						
A0118500	290900	Misc Equip	107,000	0	0	0	0
44	Contractual						
A0118500	440700	Coroner Supplies	(250)	1,500	1,500	1,500	1,500
A0118500	450500	Coroner Dues/Subs/Sup/Bks	(110)	750	750	750	750
A0118500	450600	Coroner Transp for Deceased	22,722	60,000	60,000	60,000	60,000
A0118500	490100	Coroner Professional Services	39,127	70,000	70,000	70,000	70,000
A0118500	490200	Coroner Contract Med/Forn Inv	2,500	2,500	2,500	2,500	2,500
TOTAL	Coroner		191,655	134,750	134,750	134,750	134,750



E911

Initiatives

- Hire and train more Dispatcher/Corrections Officers to fill empty positions.
- Meet and exceed all training requirements for current staff.
- Update equipment due on 5-year plan for the current year.

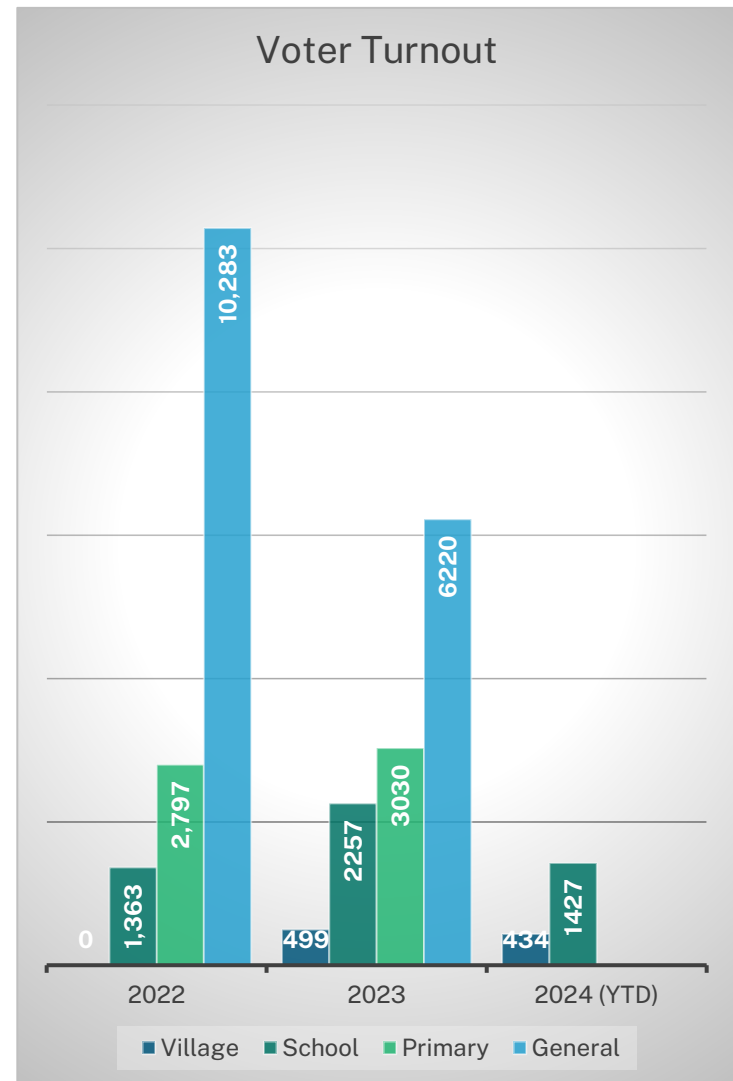


ACCOUNTS FOR: E911			2023	2024	2025	2025	2025
General			ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
3020	E911						
31	Local Sources						
A0302000	311400	E911 Phone Surchg	(122,214)	(160,000)	(120,000)	(120,000)	(120,000)
A0302000	324110	Radio Tower Lease Revenue	(8,800)	(12,000)	0	0	0
33	State Sources						
A0302000	331400	E911 PSAP Grant	(162,253)	(150,000)	(150,000)	(150,000)	(150,000)
A0302000	331805	E911 Radio Gr 20-21 State Rev	(146,910)	0	0	0	0
A0302000	331806	E911 Radio Gr 22-23 State Rev	0	(1,303,147)	0	0	0
A0302000	331807	E911 Radio Grant 23-24 NYS Rev	0	0	(665,538)	(665,538)	(665,538)
43	Equipment						
A0302000	290800	E911 PSAP Grant - Equip	14,923	100,000	150,000	150,000	150,000
A0302000	290900	E911 Misc Equipment	57,203	210,000	133,600	133,600	133,600
A0302000	291805	E911 Radio Gr 20-21 Equip	248,936	0	0	0	0
A0302000	291806	E911 Radio Gr 22-23 Equipment	198,630	630,000	0	0	0
A0302000	291807	E911 Radio Grant 23-24 Equip	0	0	200,000	200,000	200,000
44	Contractual						
A0302000	430100	E911 Telephone	3,882	5,000	5,000	5,000	5,000
A0302000	430300	E911 Electric/Towers	12,386	18,000	18,000	18,000	18,000
A0302000	440700	E911 Supplies	251	300	300	300	300
A0302000	450100	E911 Education/Training	1,106	1,500	1,500	1,500	1,500
A0302000	450500	E911 Dues	160	600	600	600	600
A0302000	450700	E911 Travel & Subsistence	0	200	500	500	500
A0302000	461805	E911 Radio Gr 20-21 Repairs	54,759	0	0	0	0
A0302000	461806	E911 Radio Gr 22-23 Repairs	149,807	330,147	0	0	0
A0302000	461807	E911 Radio Grant 23-24 Repairs	0	0	165,538	165,538	165,538
A0302000	490900	E911 Misc Exp	164	500	500	500	500
A0302000	496805	E911 Radio Gr 20-21 Prof Serv	4,200	0	0	0	0
A0302000	496806	E911 Radio Gr 22-23 Prof Servi	246,754	400,000	0	0	0
A0302000	496807	E911 Radio Grant 23-24 Prof Se	0	0	300,000	300,000	300,000
TOTAL	E911		552,985	71,100	40,000	40,000	40,000

Elections Board

Initiatives

- Hire and train additional staff to fulfill all duties required.
- Work to move all Lowville village elections to November.
- School Outreach – Return to local high schools to present voting information and provide registration opportunities.

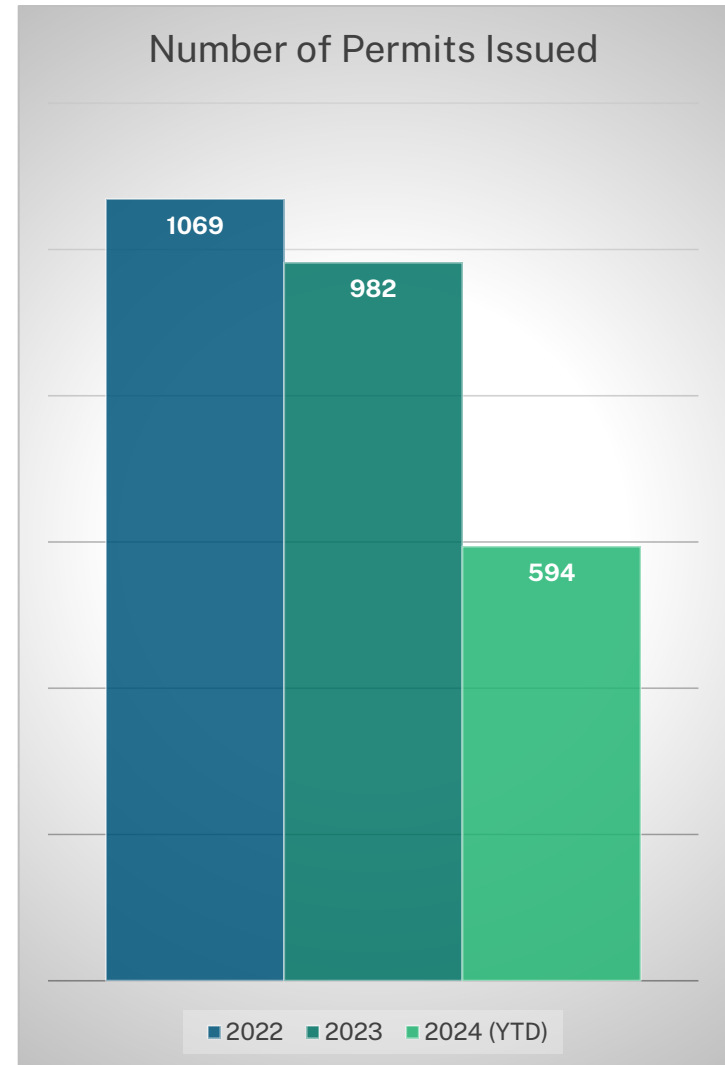


ACCOUNTS FOR: General		Elections	2023 ACTUAL	2024 ORIG BUD	2025 Det Reqst	2025 Tentative	2025 Adopted
1450	Elections						
A0145000	440705	Election Operation Supplies	24,589	0	0	0	0
31	Local Sources						
A0145000	312900	Election Fees	(9,167)	(15,000)	(10,500)	(10,500)	(10,500)
33	State Sources						
A0145000	330005	Elections State Aid	(28,118)	0	0	(34,000)	(34,000)
41	Personal Services						
A0145000	110100	Elections Personal Services	171,994	184,034	204,880	204,880	204,880
A0145000	110200	Elections Temp Help	141,855	92,500	122,450	122,450	122,450
42	Fringe						
A0145000	801000	Elections Retirement	20,097	32,196	36,554	36,554	36,554
A0145000	803000	Elections FICA	17,139	15,870	16,982	16,982	16,982
A0145000	804000	Elections Workers' Comp	5,597	3,965	2,081	2,081	2,081
A0145000	806000	Elections Health Insurance	41,341	43,507	67,113	67,113	67,113
A0145000	807000	Elections Dental Insurance	2,283	2,520	3,193	3,193	3,193
43	Equipment						
A0145000	221701	IT Departmental Capital costs	34,373	2,700	850	850	850
A0145100	221100	ELC Voting Machines	43,500	51,000	51,000	51,000	51,000
44	Contractual						
A0145000	430100	Elections Telephone	527	0	0	0	0
A0145000	440100	Elections Postage	7,924	14,500	14,500	14,500	14,500
A0145000	440300	Elections Printing	7,816	13,500	8,000	8,000	8,000
A0145000	440700	Elections Supplies	5,080	7,500	6,000	6,000	6,000
A0145000	440901	IT Services Costs	1,229	2,535	3,150	3,150	3,150
A0145000	450000	Elections Gen Primary Reg	42,839	48,500	42,000	42,000	42,000
A0145000	450700	Elections Travel & Subsistence	5,873	12,500	9,700	9,700	9,700
A0145000	480300	Elections Rent/Utilities	56,800	0	0	0	0
A0145000	490100	Elections Inspectors	(373)	0	0	0	0
A0145000	490700	Elections Legal Notices/Adv	(94)	450	450	450	450
A0145000	490900	Elections Misc Expenses	1,012	750	1,200	35,200	35,200
A0145100	450100	Training	(40)	0	0	0	0
TOTAL	Elections		594,076	513,527	579,603	579,603	579,603

Fire & Building Codes

Initiatives

- Continue to scan all permanent building and zoning records currently stored within the County record storage depository to cloud archive, which will allow for the disposal of 18,000 hard copy documents.
- Continue implementing the Cloud permitting System Modules to allow for “paperless” Zoning, and Code enforcement Administration.
- Assume an intermunicipal agreement with the Town of Greig, for the administration of the towns Zoning Law.



ACCOUNTS FOR: General	Codes	2023 ACTUAL	2024 ORIG BUD	2025 Det Reqst	2025 Tentative	2025 Adopted
3620	Fire & Building Codes					
31	Local Sources					
A0362000	325910 Fire Code-Bldg Permits	(123,160)	(100,000)	(102,000)	(102,000)	(102,000)
41	Personal Services					
A0362000	110100 Codes Personal Services	295,645	337,730	347,787	347,787	347,787
42	Fringe					
A0362000	801000 Codes Retirement	33,445	46,765	48,329	48,329	48,329
A0362000	803000 Codes FICA	21,103	24,371	24,526	24,526	24,526
A0362000	804000 Codes Workers' Comp	4,822	5,978	5,758	5,758	5,758
A0362000	806000 Codes Health Insurance	56,415	61,433	85,882	85,882	85,882
A0362000	807000 Codes Dental Insurance	1,294	1,150	1,038	1,038	1,038
43	Equipment					
A0362000	221701 IT Departmental Capital costs	1,651	2,250	2,000	2,000	2,000
A0362000	223400 Codes Vehicle Lease	12,016	11,700	11,700	9,900	9,900
44	Contractual					
A0362000	440100 Codes Postage	2,306	1,500	4,500	4,500	4,500
A0362000	440700 Codes Supplies	1,143	1,200	1,500	1,500	1,500
A0362000	440901 IT Services Costs	37,115	27,000	30,937	30,937	30,937
A0362000	450100 Codes Education/Training	1,878	4,000	4,000	4,000	4,000
A0362000	450700 Codes Travel	0	800	500	500	500
A0362000	470100 Codes Vehicle Repairs	81	300	300	300	300
A0362000	470300 Codes Vehicle Exp-Gas/Oil	2,383	3,000	3,000	3,000	3,000
A0362000	499900 Codes Misc Expenditures	0	1,200	400	400	400
TOTAL	Fire & Building Codes	348,135	430,377	470,157	468,357	468,357

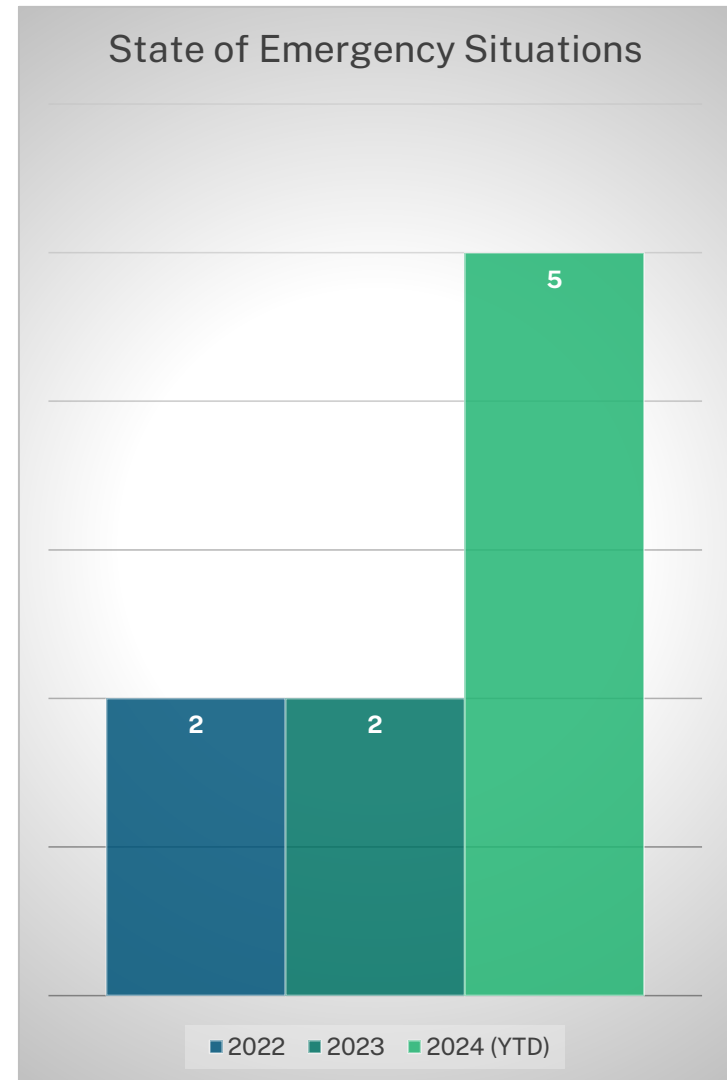
Fire & Emergency Management

Initiatives

- Final approval of accreditation by NYSEMA by February 2025.
- Continuation of EMS subcommittee.
- Track Volunteer Fire Department numbers study stability and sustainability county wide.

Budgetary Issues

- Significant budget changes are not expected. We hope to see extension of current grants annually at current or higher levels.
- Formation of a Threat Assessment Management Team will be necessary to continue to receive the current grants already receiving from the state. The TAM team mandate (reference EO-18) is a grant funded initiative to mitigate threatening and/or terrorist activity in NY Counties. TAM Team administration will consume significant time in an already busy 2-person office.



ACCOUNTS FOR: Emergency Management		2023	2024	2025	2025	2025
General		ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
4541	Emergency Management					
33	State Sources					
A0454100	333050 LEPC Grant	(3,451)	(17,592)	(14,140)	(14,140)	(14,140)
A0454100	343702 FY23 SHSP Revenue	0	0	0	0	0
A0454100	343703 FY24 SHSP Revenue	(32,055)	0	(47,000)	(47,000)	(47,000)
34	Federal Sources					
A0454100	343050 Emerg Mgmt EMPG CFDA 83.503	(14,358)	(15,000)	(15,000)	(15,000)	(15,000)
A0454100	343066 Hazard Material Grant Revenue	0	(12,500)	(12,500)	(12,500)	(12,500)
A0454100	343075 SHSP 2022 Grant Revenue	(6,290)	(46,946)	0	0	0
41	Personal Services					
A0454100	110100 Emgy Mngt Personal Services	118,486	125,785	133,566	133,566	133,566
42	Fringe					
A0454100	801000 Emgy Mngt Retirement	10,771	14,214	16,829	16,829	16,829
A0454100	803000 Emergency Management FICA	7,917	8,800	9,204	9,204	9,204
A0454100	804000 Emgy Mngt Workers' Comp	1,995	2,226	1,135	1,135	1,135
A0454100	806000 Emgy Mngt Health Insurance	29,066	30,400	41,197	41,197	41,197
A0454100	807000 Emgy Mngt Dental Insurance	1,122	1,140	1,190	1,190	1,190
43	Equipment					
A0454100	221701 IT Departmental Capital costs	0	1,000	1,000	1,000	1,000
A0454100	223300 Fire Mgmt Vehicles	62,049	0	0	0	0
A0454100	291500 Hazard Mat Equipment	12,492	12,500	12,500	12,500	12,500
A0454100	291700 FY22 SHSP Equipment	29,004	43,895	0	0	0
A0454100	291702 FY23 SHSP Equipment	3,634	0	0	0	0
44	Contractual					
A0454100	291703 FY24 SHSP Equipment	0	0	44,000	44,000	44,000
A0454100	416000 Deputy Fire Coordinators	0	1,000	1,000	1,000	1,000
A0454100	416100 Haz Mat Decon Unit	136	1,000	2,500	2,500	2,500
A0454100	430100 Emgy Mngt Telephone	3,031	4,500	4,500	4,500	4,500
A0454100	440700 Emgy Mngt Supplies	28	1,000	1,000	1,000	1,000
A0454100	440800 LEPC Grant Expense	3,451	17,592	14,140	14,140	14,140
A0454100	440901 IT Services Costs	1,865	2,500	2,750	2,750	2,750
A0454100	450100 Emgy Mngt Education/Training	330	1,100	2,800	2,800	2,800
A0454100	450500 Dues/Subscriptions	275	350	350	350	350
A0454100	450700 Emgy Mngt Travel & Subsistence	775	800	800	800	800
A0454100	470100 Emgy Mngt Vehicle Repairs	4,881	1,000	3,500	3,500	3,500
A0454100	470300 Emgy Mngt Vehicle Gas	3,376	3,500	4,500	4,500	4,500

ACCOUNTS FOR:		Emergency Management	2023	2024	2025	2025	2025
General			ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
A0454100	488900	Fire Investigators	443	500	500	500	500
A0454100	490100	Deputy EMS Coordinator Materia	470	1,000	1,000	1,000	1,000
A0454100	490900	Emgy Mngt Misc Exp	286,445	2,500	1,000	9,000	9,000
A0454100	493500	Fire Training Tower	1,516	3,000	3,000	3,000	3,000
A0454100	499700	FY22 SHSP Maintenance Exp	3,050	3,051	0	0	0
A0454100	499702	FY23 SHSP Maintenance	0	0	0	0	0
A0454100	499703	FY24 SHSP Maintenance Exp	0	0	3,051	3,051	3,051
TOTAL	Emergency Management		530,814	192,315	218,372	226,372	226,372

Fringe Benefits

This information represents additional costs estimated for benefits that are not directly associated with one specific county department.

ACCOUNTS FOR: General			2023 ACTUAL	2024 ORIG BUD	2025 Det Reqst	2025 Tentative	2025 Adopted
9000	Fringe						
42	Fringe						
A0903000	803000	Social Security	0	125,000	0	0	0
A0904000	804000	Workers' Comp WC	1,950	0	0	0	0
A0905000	805000	Unemployment Insurance	3,689	0	0	0	0
A0906000	806000	Health Insurance	(55,203)	300,000	0	0	0
A0906000	806100	Retiree Health	1,836,491	900,000	1,450,000	1,450,000	1,450,000
A0908900	808900	Flex Benefit Plan	465	0	0	0	0
TOTAL	Fringe		1,787,391	1,325,000	1,450,000	1,450,000	1,450,000

Health & Dental Insurance

This information reflects the self-insured fund for health and dental insurance that is provided for active employees and retirees for both the county and hospital.

ACCOUNTS FOR: Internal Service Fund			2023 ACTUAL	2024 ORIG BUD	2025 Det Reqst	2025 Tentative	2025 Adopted
1700	Health & Dental Insurance						
31	Local Sources						
M0170000	324010	Insurance Interest & Earnings	0	(10,000)	0	0	0
M0170000	324011	JPMorgan Interest	(27,693)	0	0	0	0
M0170000	324012	Chemung Interest	(31,457)	0	0	0	0
M0170000	326800	Insurance Recoveries	(1,281,077)	(850,000)	(1,100,000)	(1,100,000)	(1,100,000)
M0170000	326801	Insurance Retiree Drug Subsidy	(123,601)	(80,000)	(80,000)	(80,000)	(80,000)
M0170000	326802	Insurance Stop Loss Recovery	(1,946,600)	(600,000)	(600,000)	(600,000)	(600,000)
M0170000	327090	Insur Employee Contr-County	(882,443)	(915,000)	(1,037,400)	(1,037,400)	(1,037,400)
M0170000	327091	Insurance Employee Contr-Hosp	(1,627,987)	(1,700,000)	(2,150,100)	(2,150,100)	(2,150,100)
M0170000	327092	Insurance Self Pay & Retiree	(1,632,067)	(400,000)	(710,000)	(710,000)	(710,000)
M0170000	327093	Ins Employee Contr-County Den	(127,750)	(130,000)	(216,000)	(216,000)	(216,000)
M0170000	327094	Ins Employee Contr-Hosp Den	(82,695)	(78,000)	(96,000)	(96,000)	(96,000)
M0170000	328011	Insurance Trans from Hospital	(8,395,413)	(9,000,000)	(8,636,000)	(8,636,000)	(8,636,000)
M0170000	328012	Insurance Trans from County	(5,181,699)	(5,200,000)	(4,600,000)	(4,600,000)	(4,600,000)
M0170000	328013	Ins Emplr Share County Dental	(91,863)	(78,000)	(78,000)	(78,000)	(78,000)
M0170000	328014	Ins Employer Share Hosp Dental	(209,394)	(204,000)	(252,000)	(252,000)	(252,000)
42	Fringe						
M0906000	880000	Ins County HSA Contribution	43,900	50,000	100,000	100,000	100,000
M0906000	880100	Ins Hospital HSA Contribution	13,000	18,000	20,000	20,000	20,000
M0906000	886200	Insurance Weekly Claims County	5,882,905	5,400,000	4,850,000	4,850,000	4,850,000
M0906000	886300	Insur Weekly Claims Hospital	14,090,188	11,434,300	8,900,000	8,900,000	8,900,000
M0906000	887300	Gym Membership County	2,468	4,000	4,000	4,000	4,000
M0906000	887400	Gym Membership Hospital	1,939	3,000	3,000	3,000	3,000
M0907000	887000	Ins Dental Expense County	220,699	230,000	285,000	285,000	285,000
M0907000	887200	Ins Dental Expense Hospital	301,208	310,000	424,500	424,500	424,500
44	Contractual						
M0171100	492100	Insurance Consulting Fees	75,000	90,000	140,000	140,000	140,000
M0171100	492200	Ins County & Retirees Admin	194,291	200,000	169,000	169,000	169,000
M0171100	494200	Insurance Hospital Admin	303,320	310,000	265,000	265,000	265,000
M0172200	492200	Ins County & Retiree Stop Loss	354,344	400,000	570,000	570,000	570,000
M0172200	494200	Insurance Hospital Stop Loss	576,003	700,000	990,000	990,000	990,000
M0173300	492200	Insurance County ACA Fees	1,654	2,200	2,000	2,000	2,000
M0173300	494200	Insurance Hospital ACA Fees	2,611	3,500	3,000	3,000	3,000
M0174400	492200	Insurance County Reinsurance	168,187	90,000	110,000	110,000	110,000
M0175500	492200	Health Plan Premiums UHC Cty	0	0	1,150,000	1,150,000	1,150,000
M0175500	494200	Health Plan Premiums UHC Hosp	0	0	1,570,000	1,570,000	1,570,000
		TOTAL REVENUE	(21,641,737)	(19,245,000)	(19,555,500)	(19,555,500)	(19,555,500)
		TOTAL EXPENSE	22,231,717	19,245,000	19,555,500	19,555,500	19,555,500
		GRAND TOTAL	589,980	0	0	0	0

Hospital

Summary

Additional details can be found in the official Lewis County Health System operating budget.

ACCOUNTS FOR: Hospital			2023 ACTUAL	2024 ORIG BUD	2025 Det Reqst	2025 Tentative	2025 Adopted
4510	Hospital						
31	Local Sources						
E0451000	316350	Hospital Revenue	(33,038,148)	(69,661,700)	(81,892,600)	(81,892,600)	(81,892,600)
E0451000	316500	Hospital Nursing Home Revenue	0	(22,412,325)	(22,437,825)	(22,437,825)	(22,437,825)
E0451000	324010	Hospital Interest & Earnings	0	(1,131,300)	(1,421,300)	(1,421,300)	(1,421,300)
41	Personal Services						
E0451000	110100	Hospital Personal Services	13,150,226	40,073,100	43,800,400	43,800,400	43,800,400
42	Fringe						
E0451000	801000	Hospital Retirement	831,290	4,000,000	5,600,000	5,600,000	5,600,000
E0451000	803000	Hospital FICA	976,635	3,102,400	3,253,150	3,253,150	3,253,150
E0451000	804000	Hospital Workers' Comp	0	600,000	353,800	353,800	353,800
E0451000	805000	Hospital Unemployment Ins	0	24,000	12,000	12,000	12,000
E0451000	806000	Hospital Health Insurance	2,569,065	7,800,000	10,000,000	10,000,000	10,000,000
E0451000	807000	Hospital Dental Insurance	59,309	240,000	250,000	250,000	250,000
43	Equipment						
E0451000	290900	Hospital Misc Equipment	9,520,001	3,500,000	4,000,000	4,000,000	4,000,000
44	Contractual						
E0451000	499900	Hospital Expenditures	15,201,247	31,622,575	36,240,575	36,240,575	36,240,575
46	Principal in Debt						
E0971000	664000	2022 Project Bond	0	1,200,000	1,238,400	1,238,400	1,238,400
47	Interest on Debt						
E0971000	764000	2022 Project Bond Int	0	1,043,250	1,003,400	1,003,400	1,003,400
		TOTAL REVENUE	(33,038,148)	(93,205,325)	(105,751,725)	(105,751,725)	(105,751,725)
		TOTAL EXPENSE	42,307,773	93,205,325	105,751,725	105,751,725	105,751,725
		GRAND TOTAL	9,269,625	0	0	0	0

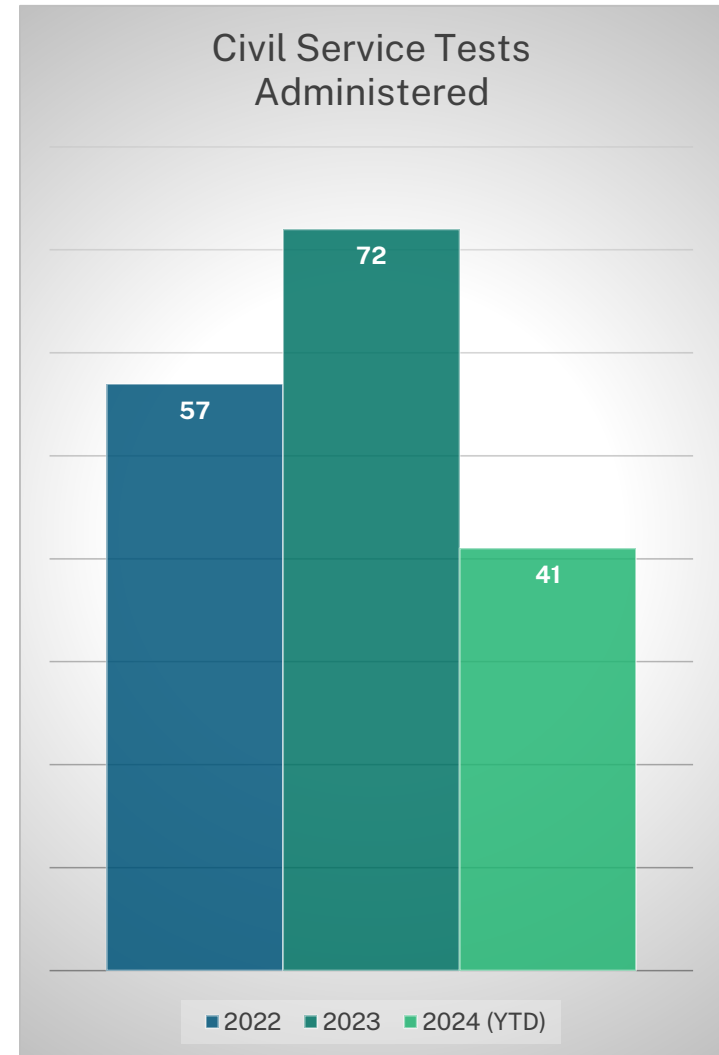
Human Resources

Initiatives

- Complete negotiations for Sheriff’s Civil Service Employee’s Association and United Public Service Employees Union collective bargaining agreements.
- Build from and provide continued support of employee engagement and recognition.
- Further implementation of additional platforms through NeoGov to assist with personnel management.

Budgetary Issues

- In collaboration with the established health and wellness committees, develop wellness opportunities to support employee wellbeing. Initiatives should support physical, mental, economic, and social health that could help steer the County health plan and employee assistance programs.



ACCOUNTS FOR: Human Resources			2023	2024	2025	2025	2025
General			ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
1431	Human Resources						
31	Local Sources						
A0143100	312600	Civil Service Fees	(1,880)	(4,000)	(4,000)	(4,000)	(4,000)
41	Personal Services						
A0143100	110100	HR Personal Services	231,535	265,788	298,827	281,979	281,979
42	Fringe						
A0143100	801000	HR Retirement	14,412	33,337	41,508	39,385	39,385
A0143100	803000	HR FICA	16,818	19,045	21,399	20,110	20,110
A0143100	804000	HR Workers' Comp	2,677	4,704	2,540	2,397	2,397
A0143100	806000	HR Health Insurance	36,362	48,046	54,171	54,171	54,171
A0143100	807000	HR Dental Insurance	2,240	3,427	2,746	2,746	2,746
43	Equipment						
A0143100	221701	IT Departmental Capital costs	1,707	2,300	2,150	2,150	2,150
44	Contractual						
A0143100	440100	HR Postage	994	1,000	1,250	1,250	1,250
A0143100	440300	HR Printing	131	800	800	800	800
A0143100	440700	HR Supplies	1,741	10,000	15,000	15,000	15,000
A0143100	440901	IT Services Costs	1,730	3,035	2,820	2,820	2,820
A0143100	450500	HR Dues/Subscriptions	378	1,000	1,000	1,000	1,000
A0143100	450700	HR Travel	0	1,000	2,000	2,000	2,000
A0143100	481500	HR Wellness	2,004	10,000	10,000	10,000	10,000
A0143100	490100	HR Professional Services	26,340	50,000	114,800	114,800	114,800
A0143100	490200	HR Legal	37,629	40,000	40,000	40,000	40,000
A0143100	490700	HR Advertising	2,216	5,000	5,000	5,000	5,000
A0143100	495000	HR Backgrounds & Physicals	12,480	20,000	25,000	25,000	25,000
TOTAL	Human Resources		389,514	514,482	637,011	616,608	616,608

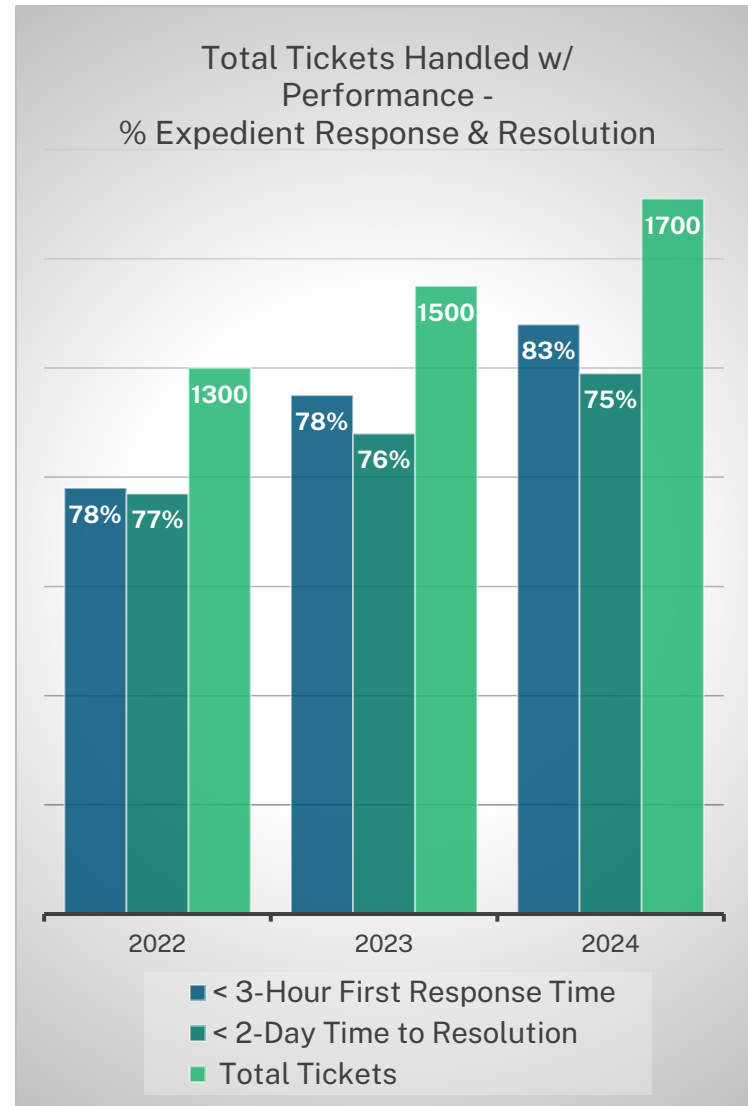
Information Technology

Initiatives

- Improve cybersecurity.
- Mature Information Technology department processes and procedures.
- Upskill/Train Information Technology and other county department employees.

Budgetary Issues

- Lewis County continues to centralize and operationalize key technology software and hardware purchases. This has led to individual line items like “Services” to significantly increase over the past few years. Some of this increase can be attributed to net new technology, but some increases are simply a re-allocation of expenses that were in other departments’ lines in past budgets. Cybersecurity and an increased appetite from county departments for new and improved technology are causing the overall budget to increase at a greater pace (percentage wise) than the overall county budget.



ACCOUNTS FOR: Information Technology			2023	2024	2025	2025	2025
General			ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
1680	Information Technology						
31	Local Sources						
A0168000	319701	IT Revenue Department Capital	(37,255)	(58,000)	(48,000)	(48,000)	(48,000)
A0168000	319901	IT Revenue Department Services	(98,081)	(172,000)	(200,000)	(200,000)	(200,000)
33	State Sources						
A0168000	331851	IT Cyber State Revenue	(49,927)	0	0	(50,000)	(50,000)
41	Personal Services						
A0168000	110100	IT Personal Services	289,366	309,484	330,947	330,947	330,947
A0168000	110300	Overtime	232	3,000	3,000	3,000	3,000
42	Fringe						
A0168000	801000	IT Retirement	25,771	41,241	48,170	48,170	48,170
A0168000	803000	IT FICA	20,044	21,730	22,973	22,973	22,973
A0168000	804000	IT Workers' Comp	4,047	5,531	2,866	2,866	2,866
A0168000	806000	IT Health Insurance	70,661	73,311	96,523	96,523	96,523
A0168000	807000	IT Dental Insurance	4,470	4,492	4,465	4,465	4,465
43	Equipment						
A0168000	221300	IT Cyber Equip	10,129	0	0	0	0
A0168000	221700	IT County Capital Expenditures	205,176	72,000	62,000	70,000	70,000
44	Contractual						
A0168000	440500	Copier/Reprod Shared	19,080	15,000	0	0	0
A0168000	440700	IT Supplies	5,303	12,000	10,000	10,000	10,000
A0168000	440901	IT County Services Costs	111,114	185,000	255,000	255,000	255,000
A0168000	450100	Education & Training	984	2,000	3,000	3,000	3,000
A0168000	450700	IT Travel & Subsistence	397	2,000	2,000	2,000	2,000
A0168000	460500	IT Maint & Support Expenses	67,321	60,000	67,000	67,000	67,000
A0168000	460510	IT Internet & Network	18,773	28,500	30,000	30,000	30,000
A0168000	460511	IT Software & Licensing	7,681	12,000	12,000	12,000	12,000
A0168000	490100	IT Professional Services	78,983	15,000	15,000	15,000	15,000
A0168000	490900	IT Misc Expenses	1,007	1,000	1,000	1,000	1,000
A0168000	496800	IT Cyber Security	50,543	40,000	40,000	90,000	90,000
TOTAL	Information Technology		805,818	673,289	757,944	765,944	765,944

Jail

Summary

Information not provided by the Sheriff's office.

ACCOUNTS FOR:		Jail	2023	2024	2025	2025	2025
General			ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
3150	Jail						
31	Local Sources						
A0315000	322640	Jail Fac - Other Gov'ts	(7,275)	(10,000)	(10,000)	(10,000)	(10,000)
33	State Sources						
A0315000	334890	NYS Health Care Bonus revenue	(3,230)	0	0	0	0
41	Personal Services						
A0315000	110100	Jail Personal Services	1,621,582	1,500,204	1,647,311	1,736,799	1,736,799
A0315000	110300	Jail Overtime	175,013	50,000	50,000	50,000	50,000
A0315000	110400	Jail Contracted Items	21,820	23,000	23,000	23,000	23,000
A0315000	110600	Jail Employee Exp Taxable	177	0	0	0	0
42	Fringe						
A0315000	801000	Jail Retirement	209,983	270,600	311,183	323,915	323,915
A0315000	803000	Jail FICA	132,653	113,868	124,328	131,174	131,174
A0315000	804000	Jail Workers' Comp	27,549	27,918	30,450	32,033	32,033
A0315000	805000	Jail Unemployment Insurance	17,396	0	0	0	0
A0315000	806000	Jail Health Insurance	210,163	226,594	273,155	273,155	273,155
A0315000	807000	Jail Dental Insurance	12,550	12,578	12,351	12,351	12,351
44	Contractual						
A0315000	423700	Jail Kitchen/Food	50,908	68,000	75,000	75,000	75,000
A0315000	440100	Jail Postage	240	350	800	800	800
A0315000	440300	Jail Printing	351	500	0	0	0
A0315000	440700	Jail Supplies	7,371	7,000	7,000	7,000	7,000
A0315000	450100	Jail Education/Training	507	2,000	2,000	2,000	2,000
A0315000	450300	Jail Education Materials	115	200	200	200	200
A0315000	450700	Jail Travel & Subsistence	1,299	5,000	5,000	5,000	5,000
A0315000	450800	Jail Inmate Board	388,888	75,000	50,000	50,000	50,000
A0315000	450900	Jail Inmate Medical	64,056	100,000	100,000	100,000	100,000
A0315000	450905	Jail MAT Expenses	65,191	400,000	300,000	300,000	300,000
A0315000	451000	Jail Ballistic Vests	5,711	7,000	7,000	7,000	7,000
A0315000	460100	Jail Repairs & Maint Grnds	668	1,000	1,000	1,000	1,000
A0315000	460500	Jail Repairs & Maint Equip	410	1,000	1,000	1,000	1,000
A0315000	490100	Jail Professional Services	125,263	132,000	160,000	160,000	160,000
A0315000	490500	Jail Inmate Supplies	10,613	12,000	10,000	10,000	10,000
A0315000	491400	Jail Books Law Lbrary for Inma	2,100	5,000	5,000	5,000	5,000
A0315000	493100	Jail Uniforms	8,844	12,500	12,500	12,500	12,500
TOTAL	Jail		3,150,915	3,043,312	3,198,278	3,308,927	3,308,927

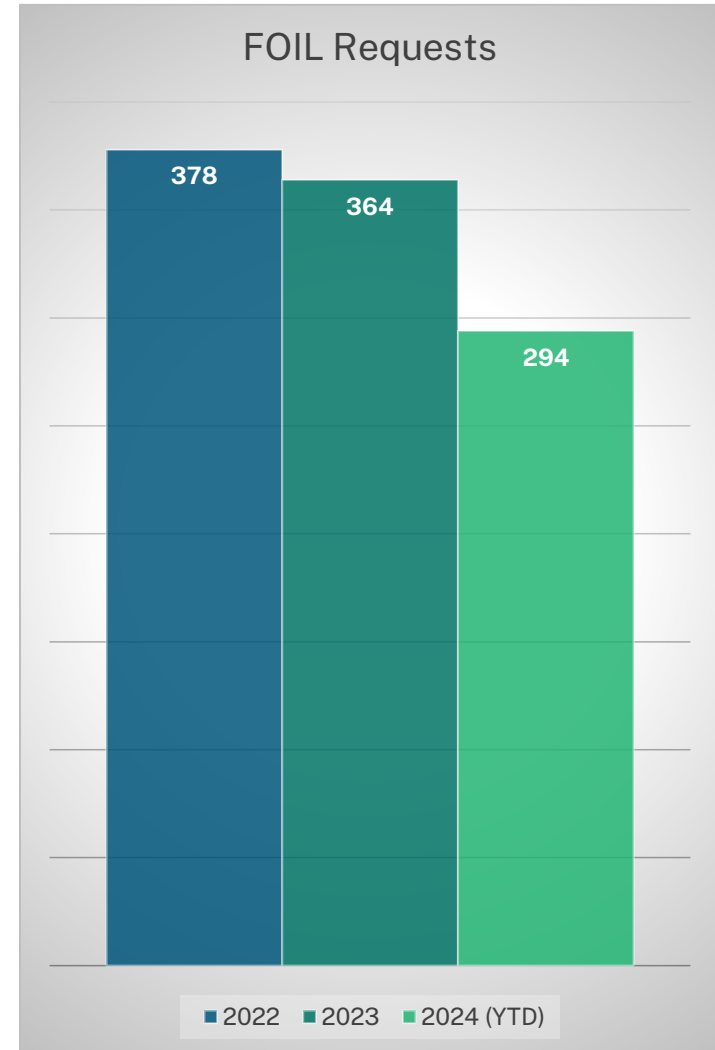
Law (County Attorney)

Initiatives

- Share confidential secretary with other department for efficiency.
- Revise legal forms/documents for Code Enforcement and Junkyard Enforcement.
- Continue to work on office efficiencies in filing and retrieval of documents.

Budgetary Issues

- County Law §722-C and Family Court Act §262 provide that when a respondent or other person who is financially unable to obtain expert services necessary in the proceeding, the court can determine the reasonable compensation for such services, and direct the County to pay for same, up to \$3,000 (and only in extraordinary circumstances, for such compensation in excess of that amount).
- In the Family Court neglect/abuse, custody and juvenile delinquent cases handled by the Law Department on behalf of Department of Social Services and Probation, there has been a substantial increase in the fees charged by and ordered by the Court for psychological evaluations (and the expert testimony) pertaining to respondents, children and others named in these particular proceedings. Because there are so few providers for these expert evaluations, the fees have significantly increased, with the requests for such expert evaluations increasing in more cases, causing more cost to the County.

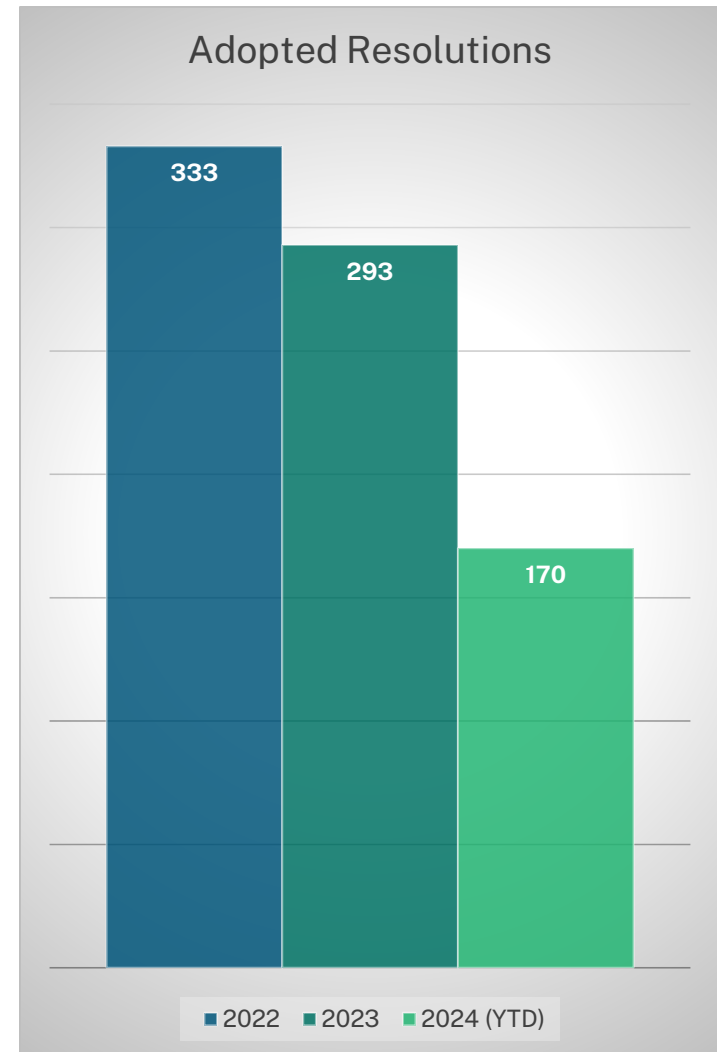


ACCOUNTS FOR: County Attorney			2023	2024	2025	2025	2025
General			ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
1420	Law						
31	Local Sources						
A0142000	312650	Law Attorney Fees	(275,068)	(286,800)	(295,940)	(295,940)	(295,940)
41	Personal Services						
A0142000	110100	Law Personal Services	330,333	365,523	373,320	367,080	367,080
42	Fringe						
A0142000	801000	Law Retirement	37,003	46,200	49,849	52,503	52,503
A0142000	803000	Law FICA	24,432	27,420	27,923	27,445	27,445
A0142000	804000	Law Workers' Comp	5,272	6,470	6,608	6,497	6,497
A0142000	806000	Law Health Insurance	25,006	18,312	26,382	26,382	26,382
A0142000	807000	Law Dental Insurance	1,290	1,139	1,190	1,190	1,190
43	Equipment						
A0142000	221701	IT Departmental Capital costs	1,098	2,300	2,450	2,450	2,450
44	Contractual						
A0142000	440100	Law Postage	1,497	2,000	1,500	1,500	1,500
A0142000	440200	Law Process Serving	4,971	4,000	4,500	4,500	4,500
A0142000	440700	Law Supplies	591	1,250	1,000	1,000	1,000
A0142000	440901	IT Services Costs	2,498	3,155	3,528	3,528	3,528
A0142000	450500	Law Dues	6,402	8,500	10,851	10,851	10,851
A0142000	450700	Law Seminar Travel and Fees	1,415	1,750	1,750	1,750	1,750
A0142000	490100	Law Legal Services	16,359	40,000	20,000	20,000	20,000
A0142000	490400	Law Expert Fee Exp	2,422	6,000	7,000	7,000	7,000
A0142000	490900	Law Miscellaneous	60	250	250	250	250
TOTAL	Law		185,582	247,469	242,161	237,986	237,986

Legislative

Initiatives

- Continue to work on legislative committee goals.
- Get legislative input early in budget process.



ACCOUNTS FOR: Legislative		2023	2024	2025	2025	2025
General		ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
1010	Legislative					
41	Personal Services					
A0101000	110100 BOL Personal Services	105,724	132,000	137,500	137,500	137,500
A0101000	110600 BOL Employee Exp Taxable	4,521	7,000	4,500	4,500	4,500
42	Fringe					
A0101000	801000 BOL Retirement	2,938	6,100	10,521	10,521	10,521
A0101000	803000 BOL FICA	8,433	10,100	10,519	10,519	10,519
A0101000	804000 BOL Workers' Comp	1,758	2,340	1,169	1,169	1,169
43	Equipment					
A0101000	223400 BOL Vehicle Lease	2,483	2,500	10,900	2,500	2,500
44	Contractual					
A0101000	419800 Legislators Emp Apprec Lunch	3,480	0	0	0	0
A0101000	419900 BOL Special Contingency	0	200,000	200,000	200,000	200,000
A0101000	440100 BOL Postage	2,789	2,100	3,000	3,000	3,000
A0101000	440300 BOL Print Jrnal of Proceeding	1,032	1,100	1,100	1,100	1,100
A0101000	440700 BOL Supplies	1,356	2,500	2,000	2,000	2,000
A0101000	440901 IT Services Costs	1,001	1,488	1,608	1,608	1,608
A0101000	450500 BOL Dues/Subs/Sup/Bks	692	1,084	65	65	65
A0101000	450700 BOL Travel & Subsistence	4,698	5,500	8,000	8,000	8,000
A0101000	470100 BOL Vehicle Repair	48	500	1,000	1,000	1,000
A0101000	490100 BOL Professional Services	52,181	60,000	60,000	60,000	60,000
A0101000	490700 BOL Advertising/Legal Notices	1,436	2,000	3,000	3,000	3,000
A0101000	490900 BOL Misc Expense	100,035	1,500	1,000	1,000	1,000
A0101000	492800 BOL Tax Surety Aid	0	0	0	0	0
TOTAL	Legislative	294,605	437,812	455,882	447,482	447,482

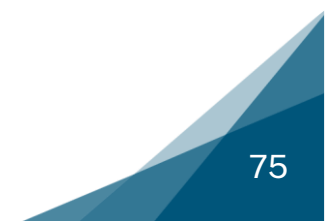
Non-Departmental

Summary

Lewis County's annual contribution to outside agencies as well as other non-departmental revenues and expenses.

ACCOUNTS FOR: Non-Departmental		2023	2024	2025	2025	2025
General		ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
1000	Non-Departmental					
31	Local Sources					
A0100000	310010 Real Property Taxes	(18,637,868)	(18,290,000)	(19,100,000)	(19,929,191)	(19,929,191)
A0100000	310810 PILOT IDA etc	(143,420)	(112,000)	(54,000)	(54,000)	(54,000)
A0100000	310812 Yield Tax	(9,748)	0	0	0	0
A0100000	310813 Flat Rock Wind PILOT	(999,532)	(999,000)	(999,000)	(999,000)	(999,000)
A0100000	310814 Denmark Wind PILOT	(224,905)	(230,000)	(239,000)	(239,000)	(239,000)
A0100000	310815 Solar PILOTs	(48,295)	(53,000)	(54,000)	(54,000)	(54,000)
A0100000	310816 Roaring Brook Wind PILOT	(210,474)	(210,000)	(215,000)	(215,000)	(215,000)
A0100000	310817 Number Three Wind PILOT	(325,830)	(330,000)	(335,000)	(335,000)	(335,000)
A0100000	311100 Sales Tax	(18,199,545)	(17,750,000)	(17,850,000)	(17,950,000)	(17,950,000)
A0100000	311130 Occupancy Tax	(169,944)	(125,000)	(150,000)	(150,000)	(150,000)
A0100000	311900 Interest on Sales Tax	(37,393)	(15,000)	(20,000)	(20,000)	(20,000)
A0100000	326800 Insurance Recoveries	(16,758)	0	0	0	0
A0100000	326900 Tobacco Monies	(400,059)	(380,000)	(350,000)	(350,000)	(350,000)
A0100000	327010 Refund of Prior Years Expenses	(232,458)	0	0	0	0
A0100000	327058 Contributions	(138,271)	0	0	0	0
33	State Sources					
A0100000	330140 Casino Monies	(262,594)	(200,000)	(220,000)	(220,000)	(220,000)
34	Federal Sources					
A0100000	340890 Federal ARPA Stimulus	(1,319,040)	0	0	0	0
39	Interfund Sources					
A0100000	350310 Interfund Transfers	(620,190)	0	0	0	0
44	Contractual					
A0118000	499900 Justices Expenditures	830	3,500	2,000	2,000	2,000
A0138000	499900 Fiscal Expenditures	2,000	2,500	3,200	3,200	3,200
A0165100	440500 Copier/Reprod	(21,954)	0	0	0	0
A0165100	440900 Data Processing Costs	(121)	0	0	0	0
A0191000	490300 Unallocated Insurance	136,226	145,000	152,000	152,000	152,000
A0192000	499900 Mun Association Due	5,798	6,000	6,000	6,000	6,000
A0192100	499900 FDRLO Expenditures	50,000	50,000	50,000	50,000	50,000
A0193000	499900 Judgments & Claims	192,431	0	0	0	0
A0198900	499900 Single Audit	41,965	55,000	55,000	55,000	55,000
A0199000	499900 Contingency	0	300,000	300,000	300,000	300,000
A0249500	499900 JCC Comm Studies	5,000	5,000	5,000	5,000	5,000
A0432300	499900 ARC County Share	25,000	25,000	25,000	25,000	25,000
A0432900	499900 Mt View County Share	22,620	0	0	0	0

ACCOUNTS FOR:		Non-Departmental	2023	2024	2025	2025	2025
General			ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
A0454200	499900	LCGH Foundation	20,000	20,000	20,000	20,000	20,000
A0641200	499900	IDAExpenditures	200,000	0	0	0	0
A0641250	499900	LCDC Expenditure	30,000	0	500,000	0	0
A0641260	499900	Naturally Lewis Expenditures	0	315,000	354,750	315,000	315,000
A0714000	499900	DBL Play Expenditures	40,000	40,000	40,000	20,000	20,000
a0714300	499900	Hand in Hand Expenditures	10,000	10,000	10,000	10,000	10,000
A0714400	499900	CREDO Agency Expenditures	20,000	20,000	0	0	0
A0741000	499900	Libraries	40,000	45,000	45,000	45,000	45,000
A0741500	499900	Lewis County Humane Soc Expend	2,000	5,000	5,000	5,000	5,000
A0752000	499900	Historical Society	35,000	40,000	40,000	40,000	40,000
A0752100	499900	Constable Hall	2,000	2,000	2,000	2,000	2,000
A0752200	499900	Maple Museum	2,000	2,000	2,000	2,000	2,000
A0752400	499900	Railroad Historical Society	2,000	2,000	0	2,000	2,000
A0752500	499900	Diana Museum	2,000	2,000	2,000	2,000	2,000
A0752600	499900	Lyons Falls Historical Exp	2,000	2,000	2,000	2,000	2,000
A0752700	499900	Old Tyme Fiddler Assoc Expend	2,000	2,000	2,000	2,000	2,000
A0802600	499900	ADK Park Rev Bd	800	800	800	800	800
A0802700	499900	ANCA	1,000	3,000	3,000	3,000	3,000
A0869200	499900	Village Expenditures	16,200	16,000	16,000	16,000	16,000
A0871000	440000	Taxes	23,912	0	27,000	27,000	27,000
A0873000	499900	Soil & Water Conservation	125,000	125,000	135,000	125,000	125,000
A0875300	499900	Ag Society	5,000	5,000	5,000	5,000	5,000
A0875400	499900	Co-op Ext Service	336,600	353,850	374,000	353,850	353,850
TOTAL	Non-Departmental		(40,619,019)	(37,091,350)	(37,402,250)	(38,919,341)	(38,919,341)



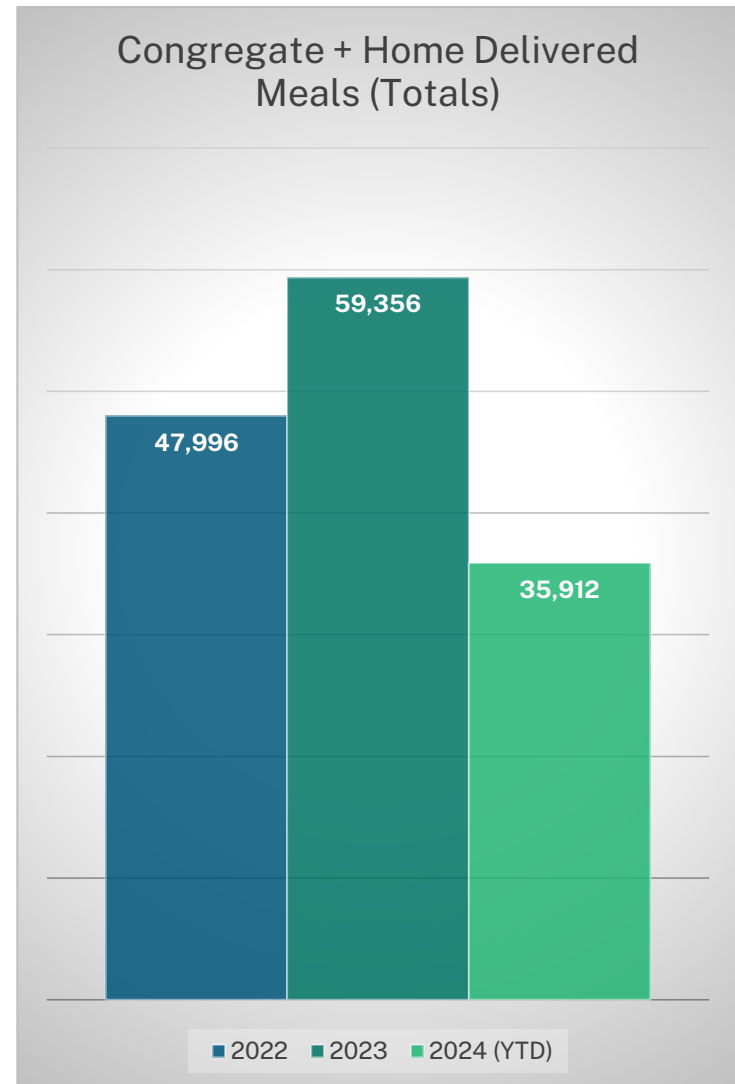
Office For the Aging

Initiatives

- Grow our respite care program and transition site to Double Play Community Center.
- Continue our new collaboration with Public Transportation and the use of Birnie Bus.
- Balance out our restaurant style voucher program to meet needs while adhering to our budget.

Budgetary Issues

- As the number of people we serve continues to grow, we anticipate increases in costs of our programs, particularly nutrition and in home services. We want to balance meeting the needs of those we serve and eliminating wait lists while remaining fiscally responsible to our overall budget. This coming year we are going to implement parameters to ensure that our add-on programming costs do not get away from us.



ACCOUNTS FOR: Office for the Aging			2023	2024	2025	2025	2025
General			ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
6772	Office for the Aging						
31	Local Sources						
A0677200	327003	OFA Alz CSI	(24,616)	(17,000)	(28,000)	(28,000)	(28,000)
A0677200	327050	OFA Nutrition Donations Cong	(36,091)	(30,000)	(30,000)	(30,000)	(30,000)
A0677200	327051	OFA Contributions	(570)	(1,000)	(1,500)	(1,500)	(1,500)
A0677200	327056	OFA Local Share-CSE Cost Share	(408)	(500)	(500)	(500)	(500)
A0677200	327057	OFA Local Share-CSE Donations	(149)	(100)	(100)	(100)	(100)
A0677200	327060	OFA Contributions Events	(5,778)	(5,000)	(5,000)	(5,000)	(5,000)
A0677200	327066	OFA Lcl Share-EISEP Cost Share	(2,711)	(3,000)	(3,000)	(3,000)	(3,000)
A0677200	327067	OFA Lcl Share-EISEP Donations	(455)	(1,000)	(1,000)	(1,000)	(1,000)
A0677200	327068	OFA HDM Donations C-2	(15,871)	(15,000)	(13,000)	(13,000)	(13,000)
A0677200	327069	OFA HDM Donations WIN	(40,119)	(31,000)	(31,000)	(31,000)	(31,000)
A0677200	327080	OFA Lcl Share-Respite Donation	(345)	0	0	0	0
A0677200	327082	OFA Local Share-Legal Donation	(635)	(400)	(400)	(400)	(400)
A0677200	327084	OFA Ins Counseling Donations	(1,085)	(1,800)	(1,800)	(1,800)	(1,800)
A0677200	327087	OFA Evidence Based Programs	0	(150)	0	0	0
A0677200	327740	OFA Managed Long Term Care	0	(2,000)	(2,000)	(2,000)	(2,000)
33	State Sources						
A0677200	337706	OFA NY CONNECTS COVID 19	(41,059)	0	0	0	0
A0677200	337722	OFA Unmet Need	(173,410)	(182,300)	(181,650)	(181,650)	(181,650)
A0677200	337723	OFA CSI	(776)	(1,000)	(1,000)	(1,000)	(1,000)
A0677200	337724	OFA CSE	(103,411)	(92,503)	(100,350)	(100,350)	(100,350)
A0677200	337730	OFA EISEP	(163,958)	(180,002)	(177,954)	(177,954)	(177,954)
A0677200	337740	OFA WIN	(206,111)	(172,189)	(196,406)	(196,406)	(196,406)
A0677200	337750	OFA AAA Transportation	(5,593)	(5,600)	(5,600)	(5,600)	(5,600)
A0677200	340006	COVID-19 FEDERAL	0	(31,500)	(30,000)	(30,000)	(30,000)
34	Federal Sources						
A0677200	347703	OFA IIID	(4,048)	(3,267)	(3,542)	(3,542)	(3,542)
A0677200	347720	OFA IIIB	(44,504)	(41,790)	(42,527)	(42,527)	(42,527)
A0677200	347730	OFA IIIC-1	(57,110)	(54,429)	(56,810)	(56,810)	(56,810)
A0677200	347740	OFA IIIC-2	(44,639)	(33,789)	(43,094)	(43,094)	(43,094)
A0677200	347760	OFA HEAP	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
A0677200	347770	OFA NSIP	(59,819)	(27,500)	(27,500)	(27,500)	(27,500)
A0677200	347775	OFA IIIE	(29,310)	(28,695)	(27,778)	(27,778)	(27,778)
A0677200	347790	OFA HIICAP	(37,749)	(33,637)	(34,160)	(34,160)	(34,160)
A0677200	347795	OFA MIPPA	(14,945)	(15,194)	(16,036)	(16,036)	(16,036)
A0677200	347797	OFA NY Connects EE	(224,166)	(232,312)	(256,318)	(256,318)	(256,318)
41	Personal Services						
A0677200	110100	OFA Personal Services	432,109	479,655	544,131	544,131	544,131

ACCOUNTS FOR: Office for the Aging General			2023 ACTUAL	2024 ORIG BUD	2025 Det Reqst	2025 Tentative	2025 Adopted
A0677200	110300	OFA Overtime	2,278	0	0	0	0
A0677200	110600	OFA Employee Exp Taxable	179	0	0	0	0
	42	Fringe					
A0677200	801000	OFA Retirement	44,736	61,303	84,438	84,438	84,438
A0677200	803000	OFA FICA	29,514	33,063	38,749	38,750	38,750
A0677200	804000	OFA Workers' Compensation	7,300	8,490	4,625	4,625	4,625
A0677200	806000	OFA Health Insurance	139,519	143,958	139,566	139,566	139,566
A0677200	807000	OFA Dental Insurance	5,993	5,770	3,971	3,971	3,971
	43	Equipment					
A0677200	221701	IT Departmental Capital costs	3,177	4,750	2,800	2,800	2,800
A0677200	223400	OFA Vehicle Lease	9,247	16,400	15,000	6,000	6,000
	44	Contractual					
A0677200	430100	OFA Telephone	(59)	0	0	0	0
A0677200	440100	OFA Postage	2,602	3,500	3,500	3,500	3,500
A0677200	440300	OFA Printing	5,257	5,400	5,200	5,200	5,200
A0677200	440500	OFA Copier/Reprod	2,286	3,000	0	0	0
A0677200	440700	OFA Supplies	(328)	4,500	4,500	4,500	4,500
A0677200	440901	IT Services Costs	5,919	6,976	8,328	8,328	8,328
A0677200	442100	OFA Transportation Volunteers	17,125	18,000	20,000	20,000	20,000
A0677200	450100	OFA Education & Training	3,121	3,500	4,500	4,500	4,500
A0677200	450500	OFA Dues/Subscriptions	2,694	3,200	3,400	3,400	3,400
A0677200	450700	OFA Travel	669	2,000	3,000	3,000	3,000
A0677200	460500	OFA Repairs & Maint Equip	1,774	2,000	2,000	2,000	2,000
A0677200	470100	OFA Vehicle Repairs	1,038	1,500	2,500	2,500	2,500
A0677200	470300	OFA Vehicle Exp-Gas/Oil	2,167	3,000	3,000	3,000	3,000
A0677200	480100	OFA Rent/Utilities	24,181	25,000	25,000	25,000	25,000
A0677200	483000	OFA Unmet Need	152,626	182,300	181,650	181,650	181,650
A0677200	490200	OFA Profssional Srvc Secondar	12,068	15,000	20,000	20,000	20,000
A0677200	490300	OFA All Types Insurance	4,663	4,800	6,000	6,000	6,000
A0677200	490900	OFA Miscellaneous	5,161	25,000	25,000	25,000	25,000
A0677200	491100	OFA Prof Svc Nutrition	654,460	620,000	700,000	700,000	700,000
A0677200	491200	OFA Prof Svc PC/HSKG	131,343	181,007	182,000	182,000	182,000
A0677200	491300	OFA Prof Svc Respite	53,957	55,800	62,000	62,000	62,000
A0677200	491500	OFA Prof Svc PERS	6,945	8,000	8,000	8,000	8,000
A0677200	491700	OFA Prof Svc Reg Dietician	5,600	25,000	25,000	25,000	25,000
A0677200	491900	OFA Senior Events	14,850	15,000	15,000	15,000	15,000
A0677200	495900	OFA Prof Serv Evid Based Prog	6,480	10,000	11,520	11,520	11,520
A0679100	440700	OFA NY Connects Supplies	(24)	0	0	0	0
TOTAL	Office for the Aging		441,185	723,215	826,353	817,354	817,354



Planning & Community Development

Initiatives

- Housing Development (Policy Development and the Establishment of a County Housing Coalition).
- Lewis County Comprehensive Plan Update.
- Infrastructure Improvements and Coordinated Projects (roadway, water, complete streets).

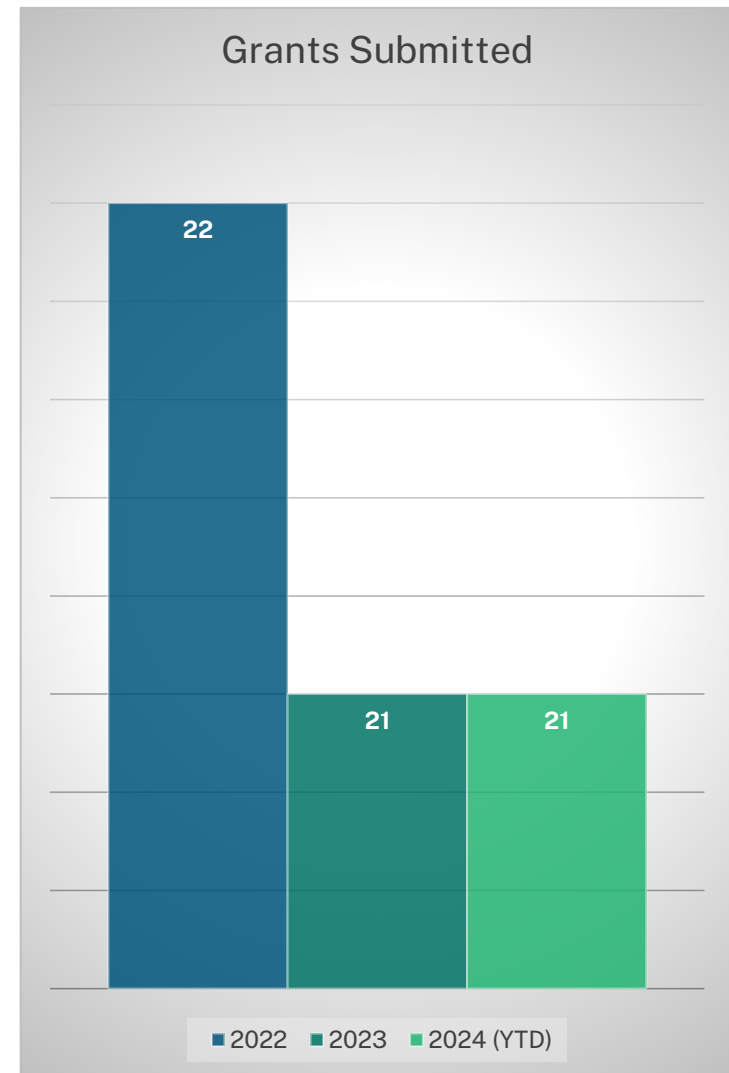
Budgetary Issues

- Most line items were reduced significantly; however, our ESRI budget was increased due to a County-wide upgrade, the personnel budget was increased to cover a full year (versus 6 months) of our new Grant Coordinator, and \$200,000 was included for the next round of the Façade and Streetscape Improvement Program.

Bus Operations

Initiatives & Budgetary Issues

- Launch a Micro Transit Pilot Program.
- Expand Dial-a-Ride Service.
- Expand Fort Drum Circuit Route to increase ridership.
- We were able to extend CARES Act funding through 2026 to allow us the ability to utilize the \$698,890.94 balance toward operational costs.
- The 2025 contract with Birnie Bus will increase our per mile rate by \$0.34, which is reflected in the contracted services increase.



ACCOUNTS FOR: Planning			2023	2024	2025	2025	2025
General			ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
8020	Planning						
31	Local Sources						
A0802000	317501	Planning Mobility Management	(24,987)	(25,000)	(25,000)	(25,000)	(25,000)
A0802000	327058	Contributions - NG Brownfield	0	0	0	0	0
A0802000	327061	Careers Here / Mobility	0	(4,600)	0	0	0
A0802000	327072	2023 NYS Shared Services Reven	0	0	0	0	0
A0802000	327073	Planning Admin Public Trans	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
A0802000	327088	Planning Admin - Other	(94,658)	(60,000)	(104,337)	(104,337)	(104,337)
33	State Sources						
A0802000	339013	NYS Main Street - Stevens	0	0	0	0	0
A0802000	339014	2023 NYS Smart Growth	0	0	0	0	0
A0802000	339015	Plan Ctrl Lws Cty Reg Watr Prg	0	0	0	0	0
A0802000	339017	NYMS Tech Assistance Grant	0	0	0	0	0
A0802000	339018	NYS Haz Mitigation Revenue	0	0	0	0	0
A0802000	339020	NYS Septic Replacement Fund	(2,614)	0	0	0	0
A0802000	339021	NYS CDBG Main Street Lowville	(188,201)	0	0	(35,000)	(35,000)
41	Personal Services						
A0802000	110100	Planning Personal Services	293,585	377,456	396,382	396,382	396,382
A0802000	110300	Overtime	2,347	0	0	0	0
A0802000	110600	Planning Employee Exp Taxable	0	500	500	500	500
42	Fringe						
A0802000	801000	Planning Retirement	28,925	48,672	57,007	57,007	57,007
A0802000	803000	Planning FICA	21,081	27,226	29,163	29,163	29,163
A0802000	804000	Planning Workers' Comp	4,454	6,681	3,369	3,369	3,369
A0802000	805000	Planning Unemployment Ins	1,792	0	0	0	0
A0802000	806000	Planning Health Insurance	44,254	47,296	43,037	43,037	43,037
A0802000	807000	Planning Dental Insurance	2,626	2,761	2,898	2,898	2,898
43	Equipment						
A0802000	221701	IT Departmental Capital costs	2,696	3,900	1,400	1,400	1,400
44	Contractual						
A0802000	440100	Planning Postage	253	400	400	400	400
A0802000	440700	Planning Supplies	1,412	1,500	1,500	1,500	1,500
A0802000	440901	IT Services Costs	15,853	26,500	28,500	28,500	28,500
A0802000	450100	Planning Education/Training	4,436	5,000	5,000	5,000	5,000

ACCOUNTS FOR:		Planning	2023	2024	2025	2025	2025
General			ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
A0802000	450500	Planning Dues/Subs/Sup/Bks	3,434	5,500	4,940	4,940	4,940
A0802000	450700	Planning Travel & Subsistence	1,031	2,000	2,000	2,000	2,000
A0802000	470300	Planning Vehicle Expense	395	300	300	300	300
A0802000	490700	Planning Legal Notices	134	300	300	300	300
A0802000	490900	Planning Miscellaneous	0	200	200	200	200
A0802000	495012	Lyons Falls school project	0	0	0	0	0
A0802000	495013	NYS Main Street - Stevens Exp	0	0	0	0	0
A0802000	495018	NYS Haz Mitigation Expense	0	0	0	0	0
A0802000	495020	NYS Septic Replace Services	2,614	0	0	0	0
A0802000	495021	NYS CDBG Main Street Lowville	23,721	0	0	35,000	35,000
A0802000	495022	NYMS TA Design Guide	0	0	0	0	0
A0802000	495300	2023 NYS Shared Services Expen	0	0	0	0	0
A0802000	495500	Planning Projects	54,860	215,500	135,500	135,500	135,500
A0802000	495505	Land Use Planning Policies	49,169	100,000	20,000	20,000	20,000
A0802000	495510	Facade & Streetscape Impr Prog	0	0	200,000	0	0
A0802000	495600	Plan Ag District 8 Year Review	4,000	0	0	0	0
A0802000	495700	2023 NYS Smart Growth Expense	0	0	0	0	0
A0802000	496000	Planning STEM	11,790	12,000	12,000	12,000	12,000
A0802000	496400	Plan Cntl Lws Cty Reg Wter Prg	23,575	0	0	0	0
TOTAL	Planning		277,975	784,092	805,059	605,059	605,059

ACCOUNTS FOR: Bus Operations		2023	2024	2025	2025	2025
General		ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
5630	Bus Operations					
A0563000	345890 Federal Aid CARES	(29,884)	(420,900)	(278,021)	(278,021)	(278,021)
31	Local Sources					
A0563000	327074 Bus Advertising	(77,910)	(80,600)	(60,000)	(60,000)	(60,000)
A0563000	327075 Local Contribution-Bus	(190,926)	(181,500)	(253,914)	(253,914)	(253,914)
33	State Sources					
A0563000	335940 State Aid Bus Transit	(654,348)	(511,000)	(470,870)	(470,870)	(470,870)
A0563000	335941 Bus ATC State Funds	0	(102,535)	0	0	0
A0563000	335943 MEP State Funds	0	0	0	0	0
34	Federal Sources					
A0563000	345942 Bus Op Transit Grant-Federal	0	(659,688)	(246,142)	(246,142)	(246,142)
43	Equipment					
A0563000	223300 Bus Vehicles	0	762,223	0	0	0
A0563000	223301 Vehicles & Equip MEP	0	0	0	0	0
44	Contractual					
A0563000	440901 IT Services Costs	3,876	5,000	6,552	6,552	6,552
A0563000	441100 Bus Marketing	29,932	45,000	46,490	46,490	46,490
A0563000	451600 Contracted Service-Birnie Bus	948,952	1,100,900	1,191,705	1,191,705	1,191,705
A0563000	470300 Bus Vehicle Exp-Gas/Oil	(1,551)	8,100	29,200	29,200	29,200
A0563000	490200 Bus Misc Fuel Program	(5,168)	0	0	0	0
A0563000	492300 Bus Public Transport Admin	(10,000)	10,000	10,000	10,000	10,000
A0563000	499100 Bus Mobility Management Exp	12,544	25,000	25,000	25,000	25,000
TOTAL	Bus Operations	25,518	0	0	0	0

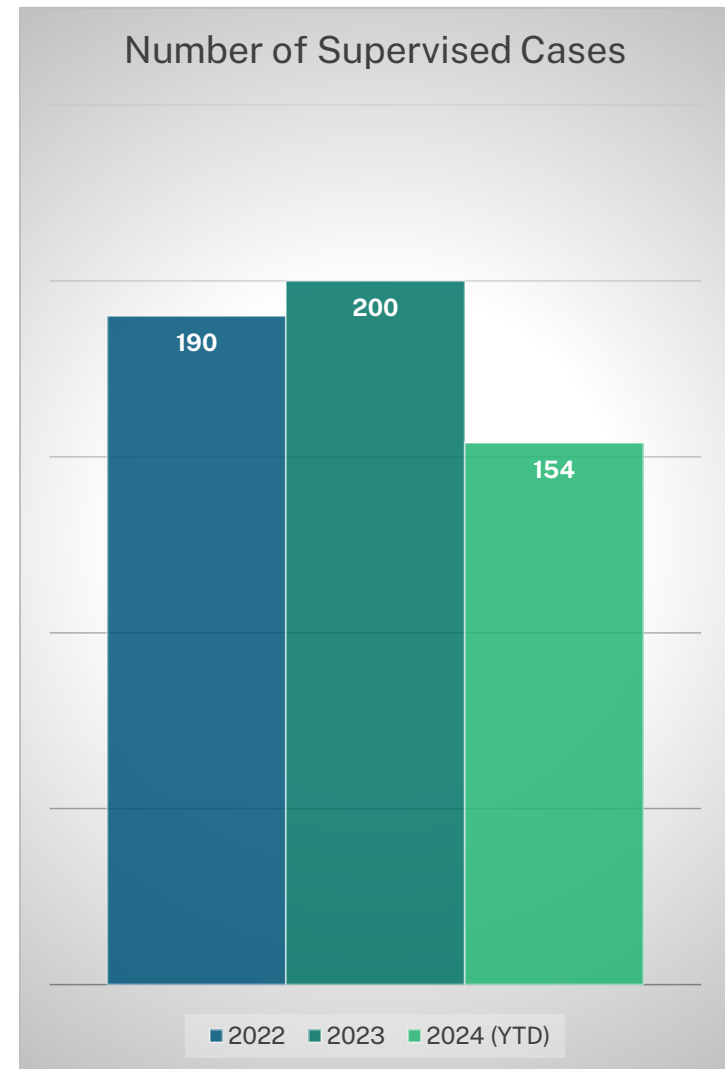
Probation

Initiatives

- Continued interagency collaboration and staff training to ensure that the department is best suited to attain our mission of offender rehabilitation and community safety.
- Continued collaboration with the Lewis County Youth Justice Team, the Lewis County Youth Bureau, the Department of Social Services, and area schools to ensure we best utilize all county youth justice funding to meet the needs of area youth. Modifications will likely be made to the annual Supervision and Treatment Services for Juveniles Program (STSJP) Plan to ensure that probation-related funds are utilized to best meet needs of area youth.
- Continue to collaborate with other county probation departments to find creative ways to utilize the New York State Division of Criminal Justice Services County Pretrial Services Grant that we received in the fall of 2024 for the 2024-2025 fiscal year.

NYS Stop DWI Mission

- Reduce the number of persons killed or injured in alcohol and other drug-related traffic crashes.
- Promote DWI prevention as a public priority.
- Coordinate local efforts in law enforcement, prosecution, probation, rehabilitation, public information, education, and administration.



ACCOUNTS FOR: Probation		2023	2024	2025	2025	2025
General		ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
3140	Probation					
31	Local Sources					
A0314000	315150 Probation Alt to Incarceration	(820)	(500)	(500)	(500)	(500)
A0314000	315800 Probation Rstitution Surcharge	(1,015)	(750)	(750)	(750)	(750)
A0314000	315801 Probation Fees	(628)	(500)	(500)	(500)	(500)
A0314000	315802 Probation Admin Fee	(3,693)	(1,500)	(1,500)	(1,500)	(1,500)
A0314000	315891 Probation DWI	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
33	State Sources					
A0314000	333100 Probation Services	(80,378)	(80,000)	(80,000)	(80,000)	(80,000)
A0314000	333102 Probation ATI Program	(15,000)	(16,668)	(76,668)	(76,668)	(76,668)
A0314000	333104 Probation Non-Secure Detention	(882)	(5,200)	(5,200)	(5,200)	(5,200)
A0314000	333105 Probation STSJP Revenue	0	(22,940)	(22,940)	(22,940)	(22,940)
A0314000	333106 Probation Raise the Age	0	(76,912)	(76,912)	(76,912)	(76,912)
A0314000	333113 Probation Leandra's Law IID	(3,640)	(2,579)	(2,579)	(2,579)	(2,579)
41	Personal Services					
A0314000	110100 Probation Personal Services	357,156	379,100	400,998	400,998	400,998
A0314000	110300 Probation Overtime	0	1,500	1,500	1,500	1,500
A0314000	110600 Probation Employee Exp Taxable	0	0	0	0	0
42	Fringe					
A0314000	801000 Probation Retirement	41,841	54,770	64,491	64,491	64,491
A0314000	803000 Probation FICA	25,253	26,937	28,449	28,449	28,449
A0314000	804000 Probation Workers' Comp	6,004	6,737	6,647	6,674	6,674
A0314000	806000 Probation Health Insurance	76,433	68,446	94,221	94,221	94,221
A0314000	807000 Probation Dental Insurance	2,910	2,936	3,050	3,050	3,050
43	Equipment					
A0314000	221700 Probation Computers	0	0	10,000	10,000	10,000
A0314000	221701 Probation IT Departmental Capital costs	2,989	2,100	3,000	3,000	3,000
A0314000	223300 Probation Vehicles	0	0	5,000	5,000	5,000
A0314000	223400 Probation Vehicle Lease	10,717	10,200	5,600	10,200	10,200
44	Contractual					
A0314000	440100 Probation Postage	330	500	500	500	500
A0314000	440300 Probation Printing	0	100	300	300	300
A0314000	440700 Probation Supplies	7,719	7,000	11,000	11,000	11,000
A0314000	440900 Probation Data Processing	6,855	7,300	9,700	9,700	9,700
A0314000	440901 Probation IT Services Costs	3,554	4,188	4,464	4,464	4,464
A0314000	450500 Probation Dues	750	900	900	900	900
A0314000	450700 Probation Travel & Subsistence	15	7,250	7,375	7,375	7,375
A0314000	452300 Probation STSJP Youth Ed	0	15,000	15,000	15,000	15,000
A0314000	452400 Probation STSJP Clinical Svcs	0	15,000	15,000	15,000	15,000
A0314000	452500 Probation STSJP Respite	0	7,000	7,000	7,000	7,000
A0314000	452600 Probation RTA Respite	0	20,292	20,292	20,292	20,292
A0314000	452700 Probation RTA Travel	0	16,725	16,725	16,725	16,725

ACCOUNTS FOR:		Probation	2023	2024	2025	2025	2025
General			ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
A0314000	452800	Probation RTA Detention	0	30,870	30,870	30,870	30,870
A0314000	452900	Probation RTA Clinical	0	6,016	6,016	6,016	6,016
A0314000	470300	Probation Vehicle Expense	3,819	3,000	3,000	3,000	3,000
A0314000	490100	Probation Professional Service	900	5,000	5,000	5,000	5,000
A0314300	499900	Probation Detention	1,800	20,000	20,000	20,000	20,000
TOTAL	Probation		437,989	506,318	523,549	528,176	528,176

ACCOUNTS FOR:		DWI	2023	2024	2025	2025	2025
General			ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
3315	DWI						
31	Local Sources						
A0331500	326150	DWI Fines	(29,582)	(40,000)	(25,000)	(25,000)	(25,000)
A0331500	326151	Stop DWI-VIP	(900)	(500)	(500)	(500)	(500)
33	State Sources						
A0331500	333110	DWI Traffic Safety Grant	(5,134)	(24,000)	(24,000)	(24,000)	(24,000)
A0331500	333111	DWI Grant Sp Traffic Options	(16,500)	0	0	0	0
41	Personal Services						
A0331500	110100	DWI Personal Svs Regular Pay	7,000	7,000	7,000	7,000	7,000
42	Fringe						
A0331500	803000	DWI FICA	525	536	536	536	536
43	Equipment						
A0331500	223300	Vehicles	0	0	0	0	0
44	Contractual						
A0331500	440700	Supplies	0	4,000	0	0	0
A0331500	450500	Dues/Subscriptions	0	150	150	150	150
A0331500	450700	Travel	0	850	850	850	850
A0331500	490100	DWI Professional Services	(3,250)	0	0	0	0
A0331500	490200	DWI Probation	5,000	5,000	5,000	5,000	5,000
A0331500	490700	Advertising/Legal Notices	5,008	4,000	4,000	4,000	4,000
A0331500	490900	Miscellaneous	0	12,000	0	0	0
A0331500	491600	DWI Sheriff	1,109	5,000	5,000	5,000	5,000
A0331500	492400	DWI Traffic Safety Grant	5,134	24,000	24,000	24,000	24,000
A0331500	492600	Stop DWI-VIP	0	500	500	500	500
A0331500	494000	DWI Village PD	0	3,000	3,000	3,000	3,000
A0425200	450500	Dues	121	0	0	0	0
A0425200	450700	Travel & Subsistence	(100)	0	0	0	0
A0425200	490900	Miscellaneous	4,099	0	0	0	0
TOTAL	DWI		(27,470)	1,536	536	536	536

Public Defender

Summary

These are services related to mandated public defense for indigent citizen.

ACCOUNTS FOR: Public Defender			2023	2024	2025	2025	2025
General			ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
1170	Public Defender						
33	State Sources						
A0117000	330251	Pub Def Assigned Couns Subsidy	(10,061)	(37,500)	(40,000)	(40,000)	(40,000)
A0117000	330257	Public Defender Grant 800022	(20,271)	(15,000)	0	0	0
A0117000	330258	Public Defender Grant 900022	0	(10,000)	(5,000)	(5,000)	(5,000)
A0117000	330259	Public Defender Grant Statewid	(353,278)	(400,000)	(300,000)	(300,000)	(300,000)
A0117000	330260	Public Defender Grant 100022	(10,708)	(10,000)	(10,000)	(10,000)	(10,000)
A0117000	330261	Public Defender Grant 110022	(39,346)	(40,000)	(20,000)	(20,000)	(20,000)
A0117000	330262	Public Defender Grant 120022	(15,867)	(15,000)	(5,000)	(5,000)	(5,000)
A0117000	330263	Public Defender Grant 130022	(4,707)	(10,000)	(5,000)	(5,000)	(5,000)
A0117000	330264	Public Defender Grant 140022	0	0	(30,000)	(30,000)	(30,000)
44	Contractual						
A0117000	490100	Pub Def Prof Serv Lewis Def	316,676	340,000	350,000	350,000	350,000
A0117000	490200	Pub Def Prof Serv McClusky	100,000	105,000	117,500	117,500	117,500
A0117000	490900	PD Miscellaneous	5,401	6,000	7,000	7,000	7,000
A0117000	493400	Pub Def Prof Serv Assgnd Cnsl	107,556	175,000	190,000	190,000	190,000
A0117000	494800	Public Defender Grant 800022	16,128	15,000	0	0	0
A0117000	494900	Public Defender Grant 900022	7,324	10,000	5,000	5,000	5,000
A0117000	494905	Public Defender Grant 100022	10,941	10,000	10,000	10,000	10,000
A0117000	494906	Public Defender Grant 110022	39,784	40,000	20,000	20,000	20,000
A0117000	494907	Public Defender Grant 120022	16,962	15,000	5,000	5,000	5,000
A0117000	494908	Public Defender Grant 130022	17,551	10,000	5,000	5,000	5,000
A0117000	494909	Public Defender Grant 140022	0	0	30,000	30,000	30,000
A0117000	494959	Public Defender Grant Statewid	390,025	400,000	300,000	300,000	300,000
TOTAL	Public Defender		574,110	588,500	624,500	624,500	624,500

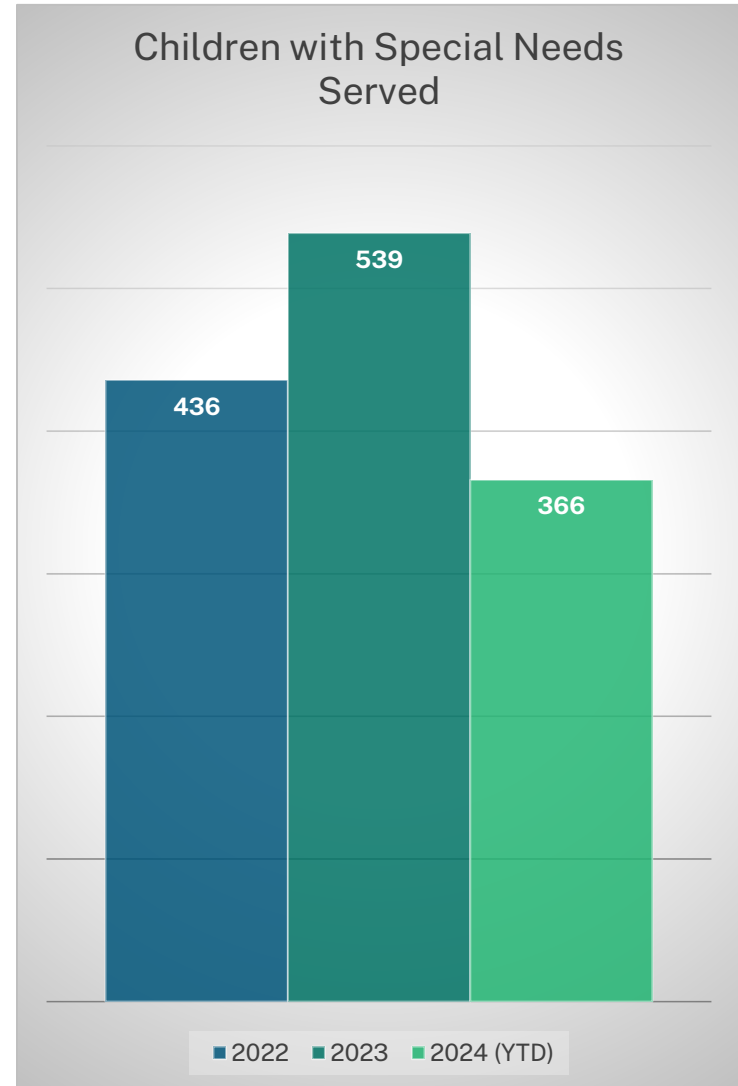
Public Health

Initiatives

- Complete a full Community Health Assessment.
- Develop a 6-year Community Health Improvement Plan.
- Utilize Public Health Infrastructure Grant to consolidate and improve Public Health office space.

Budgetary Issues

- Removed 1 per diem nurse position. Several COVID Grant funding streams ended in 2024, resulting in public health program expenses moving back on state aid. Early Intervention County share has increased as a result of the 5% provider rate increase passed by NYS in 2024.



ACCOUNTS FOR: Public Health		2023	2024	2025	2025	2025
General		ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
4010	Public Health					
31	Local Sources					
A0401100	316050 PHCP Parent Payments	0	(1,500)	(600)	(600)	(600)
A0401200	316060 Child Health Child Care Couse	(600)	(500)	(600)	(600)	(600)
A0401300	327000 Public Health General	(600)	0	(1,000)	(1,000)	(1,000)
A0401300	327013 Public Health Contributions	0	(500)	(500)	(500)	(500)
A0401500	316200 EI Medicaid	(11,970)	(9,500)	(12,000)	(12,000)	(12,000)
A0401600	316103 PreK PSSHSP Medicaid	(401,511)	(350,000)	(400,000)	(400,000)	(400,000)
A0404200	316190 Rabies Post Exposure	(18,765)	(20,000)	(12,000)	(12,000)	(12,000)
A0404200	316290 Rabies Pre-Exposure	(820)	(1,500)	(1,500)	(1,500)	(1,500)
A0404200	316890 Rabies Pet Clinics	(5,830)	(6,000)	(6,000)	(6,000)	(6,000)
A0408600	316012 DC Vaccines-Ineligible	0	(2,500)	0	0	0
A0408900	316011 Immuniz Vaccines Revenue	(43,202)	(25,000)	(35,000)	(35,000)	(35,000)
A0408900	316013 PPD/TB Revenue	0	0	(1,000)	(1,000)	(1,000)
A0408900	316104 D&TC Medicaid	(978)	(1,000)	(800)	(800)	(800)
A0408900	316105 Immunization Medicare	(25,477)	(2,500)	(15,000)	(15,000)	(15,000)
A0409300	327014 Chronic Disease Contributions	0	(250)	(250)	(250)	(250)
33	State Sources					
A0401000	334890 NYS Health Care Bonus revenue	(50,057)	0	0	0	0
A0401100	334460 PHCP State Revenue	(240)	(1,500)	(2,500)	(2,500)	(2,500)
A0401300	334450 Agency Admin Article6 Revenue	(750,803)	(874,685)	(937,348)	(937,348)	(937,348)
A0401500	334011 EI State Revenue	(66,823)	(53,000)	(66,000)	(66,000)	(66,000)
A0401500	334013 EI Admin Grant	(27,259)	(28,038)	(28,038)	(28,038)	(28,038)
A0401600	334016 PreK State Revenue	(463,508)	(936,073)	(1,029,000)	(1,029,000)	(1,029,000)
A0401700	334014 CSHCN Admin Grant	(54,175)	(53,308)	(53,308)	(53,308)	(53,308)
A0404200	334421 Rabies State Revenue	(9,564)	(10,511)	(10,511)	(10,511)	(10,511)
A0407100	334071 Lead State Revenue	(31,904)	(27,700)	(27,700)	(27,700)	(27,700)
A0408900	334089 Immunization State Revenue	(82,681)	(113,543)	(31,050)	(31,050)	(31,050)
A0409700	330007 NYS HRI Covid	(489,645)	(227,055)	(542,241)	(542,241)	(542,241)
A0409700	340006 COVID-19 FEDERAL	0	(294,580)	0	0	0
34	Federal Sources					
A0401500	344100 EI LEIA Transport	(85,126)	(66,231)	(70,000)	(70,000)	(70,000)
A0409200	344895 PHEP HRI Revenue	(119,859)	(52,099)	(52,099)	(52,099)	(52,099)
41	Personal Services					
A0401100	110100 PHCP Personal Services	389	15,963	6,055	6,055	6,055
A0401200	110100 Child Health Personal Services	490	6,398	18,206	18,206	18,206
A0401300	110100 PH AgcyAdmin Personal Services	96,406	100,341	107,287	107,287	107,287

ACCOUNTS FOR:		Public Health	2023	2024	2025	2025	2025
General			ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
A0401400	110100	PH Mat/Infant Hlth Pers Svs	1,847	24,581	11,172	11,172	11,172
A0401500	110100	PH EI Personal Services	143,096	100,196	150,343	150,343	150,343
A0401500	110600	Employee Expense Taxable	0	0	0	0	0
A0401600	110100	PH PreK Personal Services	50,120	47,397	49,419	49,419	49,419
A0401700	110100	PH CSHCN Personal Services	38,117	65,332	49,338	49,338	49,338
A0403500	110100	PH CSP Personal Services	14	0	0	0	0
A0404200	110100	PH Rabies Personal Services	18,495	72,105	66,410	66,410	66,410
A0406800	110100	PH Arthropod Personal Services	1,299	8,260	10,428	10,428	10,428
A0406900	110100	PH ZIKA Pers Svs	0	940	0	0	0
A0407100	110100	PH Lead Personal Services	58,784	75,589	76,249	76,249	76,249
A0407200	110100	PH Inj & Prev Personal Service	18,218	27,879	29,567	29,567	29,567
A0408100	110100	PH Outpatient Personal Services	1,981	12,956	9,891	9,891	9,891
A0408200	110100	PH STD Personal Services	2,837	4,995	12,525	12,525	12,525
A0408300	110100	PH HIV Personal Services	82	2,262	2,888	2,888	2,888
A0408400	110100	PH Reproductive Health Pers Sv	64	3,317	3,304	3,304	3,304
A0408500	110100	PH Fmly Hlth Personal Services	262	2,656	4,645	4,645	4,645
A0408600	110100	PH DC Personal Services	88,433	108,672	107,604	107,604	107,604
A0408800	110100	PH CHA Personal Services	9,987	23,233	44,052	44,052	44,052
A0408900	110100	PH Immunizat Personal Services	92,479	140,926	129,852	129,852	129,852
A0409200	110100	PH EP Personal Services	76,751	78,882	65,773	65,773	65,773
A0409200	110600	Employee Expense Taxable	0	0	0	0	0
A0409300	110100	PH CD Personal Services	54,873	36,417	96,567	96,567	96,567
A0409600	110100	PH ProgAdmin Personal Services	218,284	73,843	154,220	154,220	154,220
A0409700	110100	Personal Svs Regular Pay	150,248	130,155	0	0	0
A0409900	110300	PH Overtime	0	20,000	0	0	0
42	Fringe						
A0401100	803000	PHCP FICA	30	0	0	0	0
A0401200	803000	PH Child Health FICA	38	0	0	0	0
A0401300	803000	PH Agency Admin FICA	6,592	0	0	0	0
A0401400	803000	PH Mat/Infant Hlth FICA	129	0	0	0	0
A0401500	803000	PH EI FICA	10,708	0	0	0	0
A0401600	803000	PH PreK FICA	3,582	0	0	0	0
A0401700	803000	PH Children Spcl Needs FICA	2,591	0	0	0	0
A0403500	803000	PH Cancer FICA	1	0	0	0	0
A0404200	803000	PH Rabies FICA	1,299	0	0	0	0
A0406800	803000	PH Arthropod FICA	88	0	0	0	0
A0407100	803000	PH Lead Prevention FICA	4,494	0	0	0	0
A0407200	803000	PH Inj & Prev FICA	1,224	0	0	0	0
A0408100	803000	PH Outpatient TB FICA	134	0	0	0	0

ACCOUNTS FOR:		Public Health	2023	2024	2025	2025	2025
General			ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
A0408200	803000	PH STD FICA	192	0	0	0	0
A0408300	803000	PH HIV FICA	5	0	0	0	0
A0408400	803000	PH Reproductive Health FICA	4	0	0	0	0
A0408500	803000	PH Family/Child Health FICA	20	0	0	0	0
A0408600	803000	PH Disease Control FICA	6,071	0	0	0	0
A0408800	803000	PH CHA/CHIP FICA	730	0	0	0	0
A0408900	803000	PH Immunization FICA	6,517	0	0	0	0
A0409200	803000	PH Emergency Preparedness FICA	5,346	0	0	0	0
A0409300	803000	PH Chronic Disease FICA	3,773	0	0	0	0
A0409600	803000	PH Program Admin FICA	16,561	0	0	0	0
A0409700	803000	PH Covid FICA	10,715	0	0	0	0
A0409900	801000	PH Misc Retirement	116,962	138,100	173,227	175,747	175,747
A0409900	803000	PH Miscellaneous FICA	0	74,965	83,424	86,598	86,598
A0409900	804000	PH Miscellaneous Workers' Comp	19,168	18,271	12,794	13,528	13,528
A0409900	805000	PH Misc Unemployment Insurance	0	0	0	0	0
A0409900	806000	PH Health Insurance	151,731	129,334	236,295	236,295	236,295
A0409900	807000	PH Dental Insurance	9,395	9,489	11,439	11,439	11,439
43		Equipment					
A0401300	223400	Vehicle Lease	8,693	8,700	8,700	8,700	8,700
44		Contractual					
A0401000	490900	PH External Miscellaneous	3,098	0	0	0	0
A0401100	490100	PHCP Professional Services	2,038	5,000	5,000	5,000	5,000
A0401100	490900	PHCP Miscellaneous	29	500	50	50	50
A0401200	490700	Child Health Adv	0	1,000	100	100	100
A0401200	490900	Child Health Miscellaneous	129	268	130	130	130
A0401300	430100	Agency Admin Telephone	516	1,008	800	800	800
A0401300	440100	Agency Admin Postage	0	400	50	50	50
A0401300	440500	Agency Admin Copier & Reprod	0	1,125	60	60	60
A0401300	440700	Agency Admin Supplies	15	1,500	1,500	1,500	1,500
A0401300	440900	Agency Admin Data Processing	0	800	200	200	200
A0401300	440901	IT Services Costs	0	8,439	0	0	0
A0401300	450100	Agency Admin Educ & Training	0	100	100	100	100
A0401300	450300	Agency Admin Educ Material	0	100	50	50	50
A0401300	450500	Agency Admin Dues & Subsc	2,772	3,000	3,000	3,000	3,000
A0401300	450700	Agency Admin Travel & Subs	141	175	175	175	175
A0401300	470100	Agency Admin Vehicle Repairs	0	500	100	100	100
A0401300	470300	Agency Admin Veh Exp-Gas-Oil	190	250	200	200	200
A0401300	490100	Agency Admin Prof Services	1,000	1,600	1,000	1,000	1,000

ACCOUNTS FOR:		Public Health	2023	2024	2025	2025	2025
General			ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
A0401300	490300	Agency Admin Insurance	5,042	5,042	5,042	5,042	5,042
A0401300	490700	Agency Admin Legal/Advertising	0	100	0	0	0
A0401300	490900	Agency Admin Miscellaneous	9,222	9,175	9,000	9,000	9,000
A0401400	490900	Maternal Miscellaneous	19	175	175	175	175
A0401500	430100	EI Telephone	989	989	1,000	1,000	1,000
A0401500	440100	EI Postage	1,396	1,300	1,300	1,300	1,300
A0401500	440500	EI Copier & Reproduction	1,000	1,400	1,200	1,200	1,200
A0401500	440700	EI Supplies	289	775	700	700	700
A0401500	440900	EI Data Processing	136	350	300	300	300
A0401500	450100	EI Education & Training	0	500	500	500	500
A0401500	450300	EI Educational Material	374	550	500	500	500
A0401500	450600	EI Contracted Transport	0	250	100	100	100
A0401500	450700	EI Travel & Subsistence	14	250	400	400	400
A0401500	460500	Repairs & Maint-Equip	0	50	50	50	50
A0401500	470100	EI Vehicle Repairs	0	50	50	50	50
A0401500	470300	EI Vehicle Expense Gas-Oil	262	50	300	300	300
A0401500	480300	EI Rental-in Lieu of	7,705	7,705	8,000	8,000	8,000
A0401500	490000	EI Contracted Services	144,930	136,000	145,000	145,000	145,000
A0401500	490100	EI Professional Services	0	686	100	100	100
A0401500	490300	EI Insurance	550	550	550	550	550
A0401500	490700	EI Legal/Advertising	30	100	30	30	30
A0401500	490800	EI Respite Services	0	500	500	500	500
A0401500	490900	EI Miscellaneous	150	150	150	150	150
A0401600	430100	PreK Telephone	700	700	700	700	700
A0401600	440100	PreK Postage	126	350	150	150	150
A0401600	440500	PreK Copier & Reproduction	750	750	750	750	750
A0401600	440700	PreK Supplies	266	300	300	300	300
A0401600	440900	PreK Data Processing	166	600	600	600	600
A0401600	450100	PreK Education & Training	57,900	300,000	300,000	300,000	300,000
A0401600	450600	PreK Contracted Transport	55,097	63,000	63,000	63,000	63,000
A0401600	450700	PreK Travel & Subsistence	16	500	100	100	100
A0401600	480300	PreK Rental-in Lieu of	9,341	9,631	10,000	10,000	10,000
A0401600	490000	PreK Contracted Services	934,642	1,500,000	1,500,000	1,500,000	1,500,000
A0401600	490100	PreK Professional Services	7,920	21,700	20,000	20,000	20,000
A0401600	490300	PreK Insurance	825	825	825	825	825
A0401600	490700	PreK Legal/Advertising	30	150	30	30	30
A0401600	490900	PreK Miscellaneous	113,000	113,000	115,000	115,000	115,000
A0401600	494400	PreK Evaluations	62,570	110,679	80,000	80,000	80,000
A0401700	440100	CSHCN Postage	41	1,000	200	200	200
A0401700	440500	CSHCN Copier & Reproduction	87	1,000	500	500	500

ACCOUNTS FOR:		Public Health	2023	2024	2025	2025	2025
General			ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
A0401700	440700	CSHCN Supplies	394	1,000	1,000	1,000	1,000
A0401700	440900	CSHCN Data Processing	71	1,000	100	100	100
A0401700	450300	CSHCN Educational Material	30	1,000	1,000	1,000	1,000
A0401700	450700	CSHCN Travel & Subsistence	45	1,000	100	100	100
A0401700	490100	CSHCN Professional Services	0	1,000	500	500	500
A0401700	490900	CSHCN Miscellaneous	667	0	800	800	800
A0404200	436700	Rabies Vaccines & Pharm	22,218	40,000	33,000	33,000	33,000
A0404200	440100	Rabies Postage	650	650	750	750	750
A0404200	440500	Rabies Copier & Reproduction	218	175	220	220	220
A0404200	440700	Rabies Supplies	450	750	750	750	750
A0404200	450700	Rabies Travel & Subsistence	1,885	2,000	2,000	2,000	2,000
A0404200	490000	Rabies Contracted Services	6,972	12,000	12,000	12,000	12,000
A0404200	490100	Rabies Professional Services	947	12,000	12,000	12,000	12,000
A0404200	490700	Rabies Legal/Advertising	2,207	2,864	2,800	2,800	2,800
A0404200	490900	Rabies Miscellaneous	63	200	100	100	100
A0406800	490900	Arthropod Miscellaneous	3	500	50	50	50
A0406900	490900	PH ZIKA Misc	0	100	0	0	0
A0407100	430100	Lead Telephone	511	324	500	500	500
A0407100	440100	Lead Postage	84	200	70	70	70
A0407100	440500	Lead Copier & Reproduction	86	100	100	100	100
A0407100	440700	Lead Supplies	2,300	14,700	7,000	7,000	7,000
A0407100	440900	Lead Data Processing	9	50	50	50	50
A0407100	450300	Lead Educational Material	0	750	500	500	500
A0407100	450700	Lead Travel & Subsistence	29	100	100	100	100
A0407100	490100	Lead Professional Services	1,333	1,650	1,400	1,400	1,400
A0407100	490700	Lead Legal/Advertising	1,485	2,500	1,500	1,500	1,500
A0407100	490900	Lead Miscellaneous	248	550	500	500	500
A0407200	490700	Inj & Prev Adv	0	2,000	2,000	2,000	2,000
A0407200	490900	Inj & Prev Miscellaneous	12,051	20,500	12,000	12,000	12,000
A0408100	490900	TB Miscellaneous	34	200	100	100	100
A0408200	490900	STD Miscellaneous	755	1,700	1,000	1,000	1,000
A0408300	490900	HIV Miscellaneous	1	500	50	50	50
A0408400	490900	PH Reproductive Health Misc	0	50	50	50	50
A0408500	430100	FH Telephone	62	128	66	66	66
A0408500	440100	FH Postage	14	200	40	40	40
A0408500	440500	FH Copier & Reproduction	0	400	50	50	50
A0408500	440700	FH Supplies	0	1,000	200	200	200
A0408500	440900	FH Data Processing	0	150	50	50	50
A0408500	444800	FH Nursing Services & Equipt	0	250	100	100	100
A0408500	450100	FH Education & Training	0	100	50	50	50

ACCOUNTS FOR:		Public Health	2023	2024	2025	2025	2025
General			ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
A0408500	450300	FH Educational Material	0	100	100	100	100
A0408500	450500	FH Dues & Subsc	100	100	100	100	100
A0408500	450700	FH Travel & Subsistence	0	100	100	100	100
A0408500	470100	FH Vehicle Repairs	0	50	50	50	50
A0408500	470300	FH Vehicle Expense Gas-Oil	0	500	100	100	100
A0408500	490100	FH Professional Services	0	1,096	100	100	100
A0408500	490700	FH Legal/Advertising	556	2,050	700	700	700
A0408500	490900	FH Miscellaneous	1,350	2,000	1,400	1,400	1,400
A0408600	430100	DC Telephone	329	500	1,500	1,500	1,500
A0408600	436700	DC Vaccines & Pharm	309	750	500	500	500
A0408600	440100	DC Postage	7	200	150	150	150
A0408600	440500	DC Copier & Reproduction	89	250	200	200	200
A0408600	440700	DC Supplies	0	190	100	100	100
A0408600	440900	DC Data Processing	1,457	1,550	750	750	750
A0408600	444800	DC Nursing Services & Equipt	391	650	500	500	500
A0408600	450100	DC Education & Training	180	2,330	750	750	750
A0408600	450300	DC Educational Material	0	250	250	250	250
A0408600	450700	DC Travel & Subsistence	96	750	500	500	500
A0408600	470100	DC Vehicle Repairs	0	700	600	600	600
A0408600	470300	DC Veh Exp-Gas-Oil	38	500	500	500	500
A0408600	490100	DC Professional Services	9,573	10,000	10,000	10,000	10,000
A0408600	490700	DC Legal/Advertising	556	2,200	2,000	2,000	2,000
A0408600	490900	DC Miscellaneous	252	1,650	1,000	1,000	1,000
A0408800	440100	CHA Postage	1	25	25	25	25
A0408800	440500	CHA Copier & Reproduction	3	25	25	25	25
A0408800	450100	CHA Education & Training	0	50	50	50	50
A0408800	450700	CHA Travel & Subsistence	0	100	100	100	100
A0408800	490100	Professional Services Primary	0	5,000	0	0	0
A0408800	490700	CHA/CHIP Adv	606	6,000	5,000	5,000	5,000
A0408800	490900	CHA Miscellaneous	0	100	100	100	100
A0408900	430100	Immunization Telephone	299	608	400	400	400
A0408900	436700	Immunization Vaccines & Pharm	67,094	50,000	60,000	60,000	60,000
A0408900	440100	Immunization Postage	239	1,000	350	350	350
A0408900	440500	Immuniz Copier & Reproduction	627	700	700	700	700
A0408900	440700	Immunization Supplies	555	7,075	1,000	1,000	1,000
A0408900	444800	Immunization Nursing Svc & Eq	(61)	1,900	1,500	1,500	1,500
A0408900	450300	Immunization Educ Material	0	1,555	1,500	1,500	1,500
A0408900	450700	Immunization Travel & Subs	99	150	200	200	200
A0408900	490700	Immunizati Legal/Advertising	430	6,000	2,700	2,700	2,700
A0408900	490900	Immunization Miscellaneous	200	4,000	1,000	1,000	1,000

ACCOUNTS FOR:		Public Health	2023	2024	2025	2025	2025
General			ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
A0409200	430100	PHEP Telephone	4,794	5,592	5,000	5,000	5,000
A0409200	440100	PHEP Postage	89	1,250	200	200	200
A0409200	440500	PHEP Copier & Reproduction	211	750	500	500	500
A0409200	440700	PHEP Supplies	1,472	4,004	4,000	4,000	4,000
A0409200	440900	PHEP Data Processing	0	200	1,000	1,000	1,000
A0409200	450700	PHEP Travel & Subsistence	2,638	6,372	4,000	4,000	4,000
A0409200	490700	PHEP Legal/Advertising	556	2,050	2,000	2,000	2,000
A0409200	490900	PHEP Miscellaneous	83,879	250	1,000	1,000	1,000
A0409300	423800	Chronic Disease Meeting Supply	163	800	250	250	250
A0409300	430100	Chronic Disease Telephone	423	500	700	700	700
A0409300	440100	Chronic Disease Postage	250	250	250	250	250
A0409300	440500	Chronic Dis Copier & Reprod	298	900	500	500	500
A0409300	440700	Chronic Disease Supplies	108	1,000	1,000	1,000	1,000
A0409300	440900	Chronic Disease Data Process	73	275	400	400	400
A0409300	450100	Chronic Disease Educ & Train	0	24,000	20,000	20,000	20,000
A0409300	450200	Chronic Disease Pub Ed & Promo	0	200	500	500	500
A0409300	450300	Chronic Disease Educ Material	0	2,500	2,000	2,000	2,000
A0409300	450500	Chronic Disease Dues & Subsc	0	2,500	1,000	1,000	1,000
A0409300	450700	Chronic Disease Travel & Subs	87	3,045	3,000	3,000	3,000
A0409300	470100	Chronic Disease Vehicle Repair	0	100	100	100	100
A0409300	490100	Chronic Disease Prof Services	583	685	4,000	4,000	4,000
A0409300	490700	Chronic Disease Legal/Advert	556	3,400	3,400	3,400	3,400
A0409300	490900	Chronic Disease Miscellaneous	1,574	6,325	1,500	1,500	1,500
A0409600	430100	Prog Admin Telephone	4,491	4,491	4,500	4,500	4,500
A0409600	440100	Prog Admin Postage	82	500	100	100	100
A0409600	440500	Prog Admin Copier & Reprod	1,229	1,800	1,500	1,500	1,500
A0409600	440700	Prog Admin Supplies	5,124	7,600	7,000	7,000	7,000
A0409600	440900	Prog Admin Data Processing	3,533	4,500	4,500	4,500	4,500
A0409600	440901	IT Services Costs	6,984	0	9,000	9,000	9,000
A0409600	450100	Prog Admin Educ & Train	1,075	3,100	3,000	3,000	3,000
A0409600	450300	Prog Admin Educ Material	0	400	400	400	400
A0409600	450500	Prog Admin Dues & Subsc	500	500	500	500	500
A0409600	450700	Prog Admin Travel & Subs	80	5,000	3,000	3,000	3,000
A0409600	460500	Prog Admin Rep & Maint -Eq	0	500	500	500	500
A0409600	470100	Prog Admin Vehicle Repairs	0	1,600	1,000	1,000	1,000
A0409600	470300	Prog Admin Veh Exp-Gas-Oil	6	450	200	200	200
A0409600	480300	Prog Admin Rental-in Lieu of	96,825	157,952	110,000	110,000	110,000
A0409600	490100	Prog Admin Prof Services	496	3,142	500	500	500
A0409600	490300	Prog Admin Insurance	7,265	11,310	11,310	11,310	11,310
A0409600	490700	Prog Admin Legal/Advertising	30	2,400	1,000	1,000	1,000

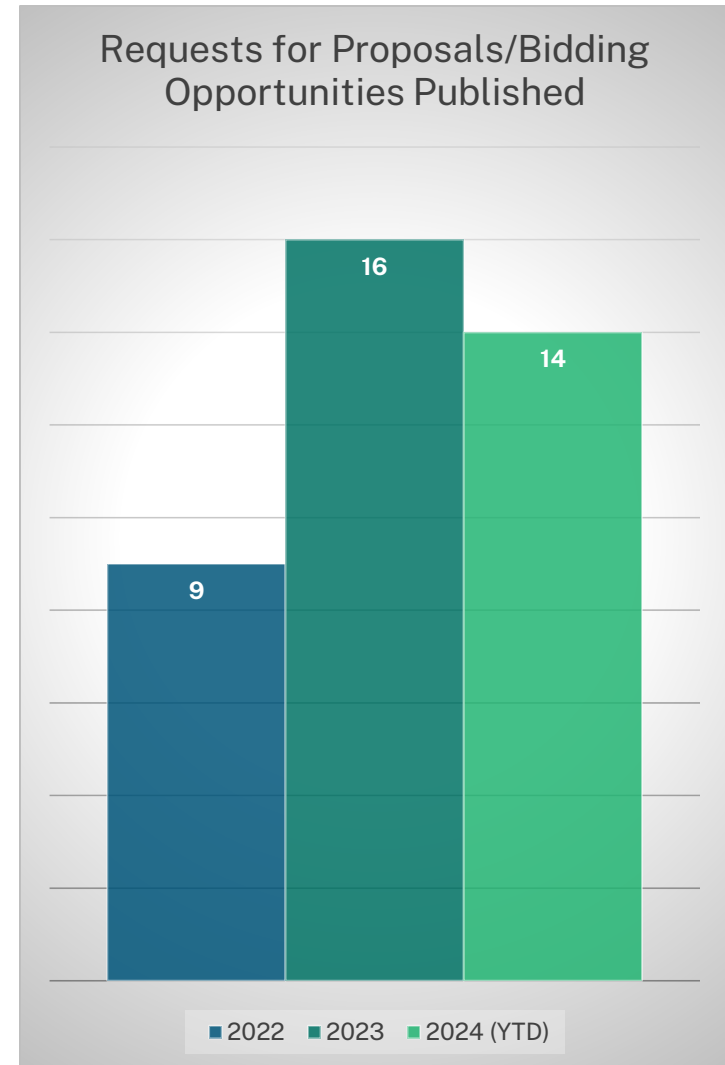
ACCOUNTS FOR:		Public Health	2023	2024	2025	2025	2025
General			ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
A0409600	490900	Prog Admin Miscellaneous	560	500	700	700	700
A0409700	430100	Telephone	1,726	3,500	0	0	0
A0409700	440100	Postage	0	500	0	0	0
A0409700	440500	Copier/Reprod	0	5,000	0	0	0
A0409700	440700	Supplies	124,220	5,000	0	0	0
A0409700	440900	Data Processing Costs	0	1,500	0	0	0
A0409700	450700	Travel	297	5,000	0	0	0
A0409700	490100	Professional Services Primary	87,228	0	0	0	0
A0409700	490700	Advertising/Legal Notices	250	3,500	0	0	0
A0409700	490900	Miscellaneous	99,313	312,893	542,241	542,241	542,241
A0409900	440100	Miscellaneous Postage	151	500	0	0	0
A0409900	440500	Misc Copier & Reproduction	0	2,000	1,600	1,600	1,600
A0409900	440700	Miscellaneous Supplies	0	2,624	2,000	2,000	2,000
A0409900	450700	Travel	415	0	200	200	200
A0409900	492500	Credit Card Fees	120	120	120	120	120
TOTAL	Public Health		875,421	1,571,653	1,627,662	1,634,091	1,634,091



Purchasing

Initiatives

- Use the New Empire Procure Connect eMarketplace to purchase items already bid out by much larger Counties, which will provide savings to the County and a more efficient ordering process.
- Continue to make the County Enterprise fleet as efficient as possible, while meeting the needs of all departments.
- Continue to implement the Virtual Card Program that will bring a significant rebate to the County.



ACCOUNTS FOR: Purchasing		2023	2024	2025	2025	2025
General		ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
1050	Purchasing					
31	Local Sources					
A0105000	327010 Refund for P Cards	(4,446)	0	0	0	0
41	Personal Services					
A0105000	110100 Purchasing Personal Svs	53,962	60,000	64,480	64,480	64,480
42	Fringe					
A0105000	801000 Retirement	3,777	6,330	8,046	8,124	8,124
A0105000	803000 Purchasing FICA	4,128	4,285	4,885	4,933	4,933
A0105000	804000 Workers Comp	688	991	543	548	548
43	Equipment					
A0105000	221100 Office Equipment	0	500	500	500	500
A0105000	221701 IT Departmental Capital costs	429	0	0	0	0
44	Contractual					
A0105000	440700 Supplies	57	650	650	650	650
A0105000	440901 IT Services Costs	314	420	480	480	480
A0105000	450500 Dues/Subscriptions	150	450	500	500	500
A0105000	450700 Travel	979	1,000	1,000	1,000	1,000
TOTAL	Purchasing	60,040	74,626	81,084	81,215	81,215

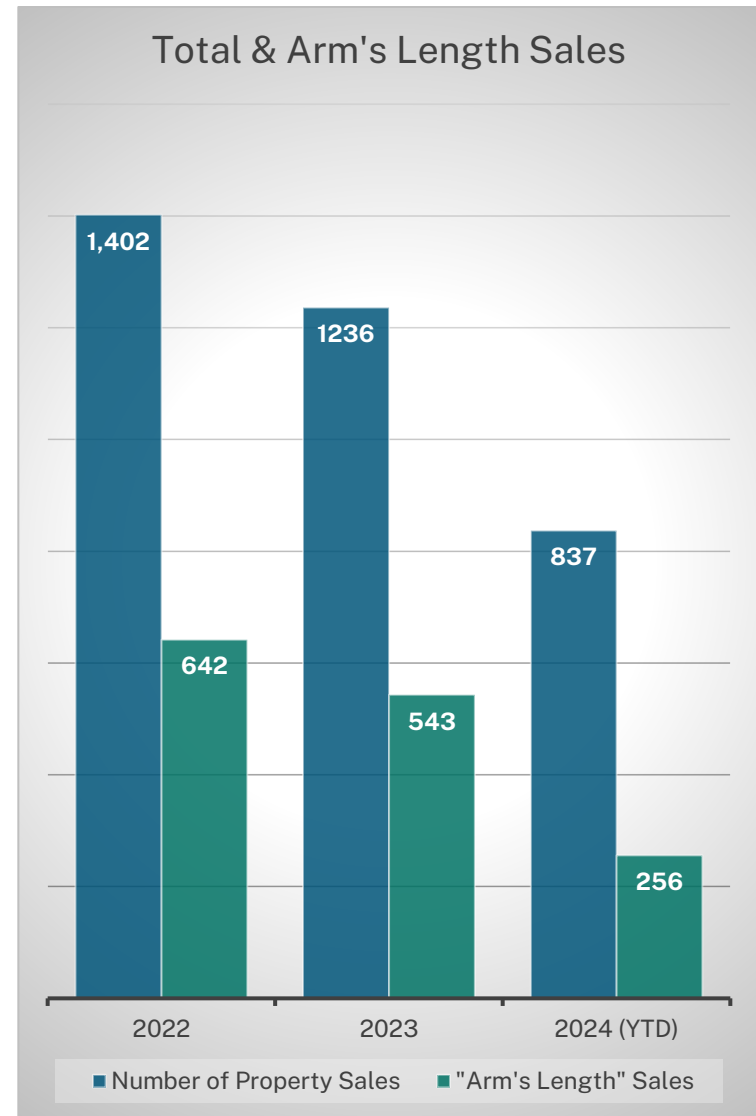
Real Property

Initiatives

- Continue to promote the availability of county data collection services and the potential for county assessing services, if necessary.
- Encourage the remaining town and villages to utilize the provided tax collection software.
- Continue improving the E911 addressing throughout the county and to promote the benefits of keeping property data current.

Budgetary Issues

- We are excited to advance to the ESRI Small Government Enterprise system which will allow a greater number of employees to utilize the innovative technology provided by this software. This will allow for better management of an array of datasets available for mapping and tracking purposes for many departments.
- We will also begin utilizing a mobile data collection software that integrates with our real property database. This will reduce the handwritten data which requires manual entry into the database.



ACCOUNTS FOR: Real Property		2023	2024	2025	2025	2025
General		ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
1355	Real Property					
31	Local Sources					
A0135500	322101 Real Prop Tax Assess - Schools	(34,040)	(37,232)	(37,652)	(37,652)	(37,652)
A0135500	322105 Real Prop Tax Assess - Village	(4,492)	(4,560)	(4,742)	(4,742)	(4,742)
A0135500	326560 Real Prop Sale of Maps etc	(1,707)	(5,200)	(5,200)	(5,200)	(5,200)
A0135500	326563 RPS	(10,657)	(7,050)	(5,850)	(5,850)	(5,850)
41	Personal Services					
A0135500	110100 Real Prop Personal Services	252,890	359,651	387,753	387,753	387,753
A0135500	110600 Real Prop Employee Exp Taxable	156	0	0	0	0
42	Fringe					
A0135500	801000 Real Prop Retirement	32,511	53,246	59,008	59,008	59,008
A0135500	803000 Real Property FICA	17,326	25,348	28,575	28,575	28,575
A0135500	804000 Real Prop Workers' Comp	4,369	6,366	3,296	3,296	3,296
A0135500	806000 Real Prop Health Insurance	82,818	94,145	54,171	54,171	54,171
A0135500	807000 Real Prop Dental Insurance	4,261	4,317	3,568	3,568	3,568
43	Equipment					
A0135500	221700 Real Prop Computers	7,889	2,500	0	0	0
A0135500	221701 IT Departmental Capital costs	1,000	2,500	1,650	1,650	1,650
44	Contractual					
A0135500	430100 Real Prop Telephone	0	3,092	4,356	4,356	4,356
A0135500	440100 Real Prop Postage	27,952	35,100	36,100	36,100	36,100
A0135500	440500 Real Prop Copier/Reprod/Etc	1,312	1,500	1,700	1,700	1,700
A0135500	440700 Real Prop Supplies	6,971	7,700	7,600	7,600	7,600
A0135500	440900 Real Prop Data Processing Cost	72,980	39,859	25,420	25,420	25,420
A0135500	440901 IT Services Costs	2,264	3,100	4,356	4,356	4,356
A0135500	450100 Real Prop Education/Training	260	4,500	5,800	5,800	5,800
A0135500	450500 Real Prop Dues/Subs/Sup/Bks	437	517	685	685	685
A0135500	450700 Real Prop Travel & Subsistence	437	1,100	2,400	2,400	2,400
A0135500	490100 Real Prop Professional Service	5,936	6,250	12,590	12,590	12,590
A0135500	490900 Real Prop Miscellaneous Expense	(5)	500	500	500	500
TOTAL	Real Property	470,869	597,249	586,084	586,084	586,084

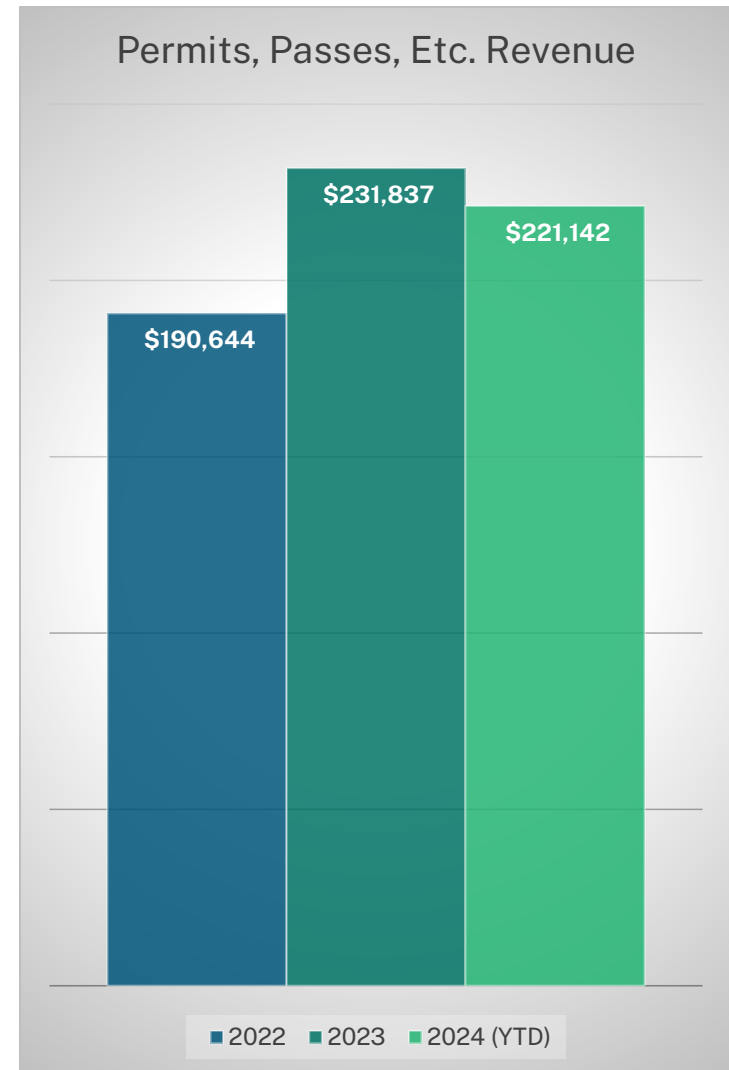
Recreation, Forestry & Parks

Initiatives

- ADK Smart Growth Grant to develop a winter recreation plan
- Expand Community Connection Trail Access
- Develop Multiuse Trails on County Lots without trails
- Update a forest inventory management plan

Budgetary Issues

- The goal of the 2025 budget for the Recreation, Forestry and Parks Department was to stay consistent with the County funded portion, for that reason no new full-time positions were proposed at this time. The ATV Trail fund and the reforestation budget will be used more with a zero-account balance.
- A change in the type of seasonal positions was not possible due to contract negotiations, but it is our hope to get a position for trail development that does not need a CDL to operate equipment on the trails. This would allow more seasonal positions to be filled with 6-month workers needed to continue the growth of the OHV Trails. New trail development and expansion will be possible with an increase in budget to utilize the revenue and the current account balance.
- Large projects include the Watson, Martinsburg, Glenfield and Lyons Falls connections, using various private and county parcels. For that reason, we have dedicated a crew foreman and 3 workers just to trail development. This will allow us to expand the Community Connections while maintaining our current trail system.



ACCOUNTS FOR: Trail Maintenance		2023	2024	2025	2025	2025
General		ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
7990	Trail Maintenance					
31	Local Sources					
A0799000	320010 Trail Permits	(209,078)	(200,000)	(210,000)	(210,000)	(210,000)
A0799000	320012 Trails Reserve Fund Transfer	0	(91,377)	(100,190)	(100,190)	(100,190)
A0799000	327061 Careers Here	(5,350)	0	0	0	0
41	Personal Services					
A0799000	110100 Trail Maint Personal Services	126,668	68,753	113,780	113,780	113,780
A0799000	110600 Trail Employee Exp Taxable	0	400	400	400	400
42	Fringe					
A0799000	801000 Trail Retirement	4,267	7,770	14,336	14,336	14,336
A0799000	803000 Trail Maintenance FICA	9,610	5,260	8,704	8,704	8,704
A0799000	804000 Trail Maint Workers' Comp	1,738	1,217	2,014	2,014	2,014
A0799000	805000 Trail Maint Unemployment Ins	18,855	15,000	10,000	10,000	10,000
43	Equipment					
A0799000	223300 Trail Vehicles	0	0	50,000	50,000	50,000
A0799000	223400 Trail Maint Vehicle Lease	0	0	10,000	0	0
44	Contractual					
A0799000	440100 Trail Postage	3,919	6,000	6,500	6,500	6,500
A0799000	440700 Trail Supplies	1,377	3,000	5,000	5,000	5,000
A0799000	440900 Trail Data Processing	421	1,000	1,000	1,000	1,000
A0799000	450100 Trail Education & Enforcement	0	10,000	10,000	10,000	10,000
A0799000	460400 Trail Work	6,501	10,000	16,000	16,000	16,000
A0799000	460500 Trail Repairs & Maint Equip	8,045	6,000	6,000	6,000	6,000
A0799000	461600 Trail Signage	7,553	12,000	6,000	6,000	6,000
A0799000	470300 Trail Vehicle Expense	12,824	15,000	10,000	10,000	10,000
A0799000	490300 Trail All Types Insurance	1,000	1,500	1,500	1,500	1,500
A0799000	490700 Trail Advertising/Legal Notice	1,842	2,500	2,500	2,500	2,500
A0799000	490900 Trail Miscellaneous	1,888	3,000	3,000	3,000	3,000
A0799000	492700 Trail ATV SEQR	0	5,000	10,000	10,000	10,000
A0799000	493000 Trail NYSORVA Fees	0	0	0	2,000	2,000
A0799000	499400 Trail ATV Club Membership Reim	18,060	20,000	25,000	25,000	25,000
TOTAL	Trail Maintenance	10,140	(97,977)	1,544	(6,456)	(6,456)

ACCOUNTS FOR: Recreation Forestry & Parks			2023	2024	2025	2025	2025
General			ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
7991	Recreation Forestry & Parks						
31	Local Sources						
A0798900	320011	Trail Events	(140)	(200)	(300)	(300)	(300)
A0871100	326520	Reforest Sale of Forest Prod	(143,649)	(170,000)	(192,407)	(192,407)	(192,407)
A0871100	326521	Forestry -Camping Permits	0	0	(2,000)	(2,000)	(2,000)
33	State Sources						
A0871200	338300	Ref Singing Waters Grant	0	0	0	0	0
41	Personal Services						
A0798900	110100	Trail Personal Services	117,565	186,748	191,351	191,351	191,351
A0798900	110300	Overtime	0	10,000	10,000	10,000	10,000
A0798900	110600	Trail Employee Exp Taxable	0	400	400	400	400
A0871100	110100	Reforestation Personal Service	40,866	68,752	86,210	86,210	86,210
A0871100	110600	Reforest Employee Exp Taxable	0	400	400	400	400
42	Fringe						
A0798900	801000	Trail Program Retirement	11,326	26,884	30,584	30,584	30,584
A0798900	803000	Trail Program FICA	8,735	11,600	14,937	14,937	14,937
A0798900	804000	Trail Program Workers' Comp	1,376	3,750	2,712	2,712	2,712
A0798900	805000	Trail Program Unemployment Ins	0	500	8,000	8,000	8,000
A0798900	806000	Trail Health Insurance	5,535	11,573	33,562	33,562	33,562
A0798900	807000	Trail Dental Insurance	913	1,205	1,968	1,968	1,968
A0871100	801000	Reforestation Retirement	1,504	7,770	10,862	10,862	10,862
A0871100	803000	Reforestation FICA	3,087	5,260	6,530	6,530	6,530
A0871100	804000	Reforestation Workers' Comp	563	1,217	1,526	1,526	1,526
A0871100	805000	Reforestation Unemployment Ins	0	1,673	2,000	2,000	2,000
43	Equipment						
A0798900	221700	Trail Computers	0	1,000	1,000	1,000	1,000
A0798900	221701	IT Departmental Capital costs	4,389	2,700	4,050	4,050	4,050
A0798900	223300	Trail Vehicles	83,024	0	0	0	0
A0798900	223400	Vehicle Lease	1,116	2,100	10,000	0	0
44	Contractual						
A0798900	440100	Trail Postage	5	200	100	100	100
A0798900	440700	Trail Supplies	500	1,000	2,000	2,000	2,000
A0798900	440900	Data Processing Costs	0	0	0	0	0
A0798900	440901	IT Services Costs	1,933	2,708	3,636	3,636	3,636
A0798900	450100	Trail Education/Training	2,095	2,000	2,000	2,000	2,000

A0798900	450700	Trail Travel & Subsistence	654	4,500	4,500	4,500	4,500
A0798900	460500	Recreation Repairs&Maint-Equip	8,245	6,000	6,000	6,000	6,000
A0798900	461600	Trail Signage	19,384	25,000	25,000	25,000	25,000
A0798900	461610	Trail Road Damage - Towns	5,000	0	0	0	0
A0798900	461700	Trail Lewis County App	(2,000)	0	0	0	0
A0798900	470300	Trail Vehicle Expense	310	2,500	2,500	2,500	2,500
A0798900	490900	Trail Miscellaneous	1,111	2,500	2,500	2,500	2,500
A0871100	430300	Reforestation Utilities	107	3,000	5,000	5,000	5,000
A0871100	440000	Reforestation Taxes	39,031	42,000	42,000	42,000	42,000
A0871100	440700	Reforest Supplies	1,608	5,000	5,000	5,000	5,000
A0871100	470300	Reforest Vehicle Exp-Gas/Oil	1,466	1,000	1,000	1,000	1,000
A0871100	490100	Professional Services Primary	0	0	24,000	24,000	24,000
A0871100	490900	Miscellaneous	0	0	1,000	1,000	1,000
A0871100	493700	Reforestation Singing Waters	8,053	20,000	10,000	10,000	10,000
A0871200	499900	Ref Singing Waters Exp	13,848	0	0	0	0
TOTAL		Recreation Forestry & Parks	237,559	290,739	357,620	347,620	347,620

ACCOUNTS FOR:		Snowmobile	2023	2024	2025	2025	2025
General			ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
7141	Snowmobile						
33	State Sources						
A0714100	338202	Snowmobile Trails	(154,149)	0	0	0	0
44	Contractual						
A0714100	499900	Snowmobile Trails	163,149	9,000	9,000	18,000	18,000
TOTAL	Snowmobile		9,000	9,000	9,000	18,000	18,000

Sheriff

Summary

Information not provided by the Sheriff's office.

ACCOUNTS FOR: Sheriff			2023	2024	2025	2025	2025
General			ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
3110	Sheriff's Office						
31	Local Sources						
A0311000	315100	Sheriff's Fees	(46,692)	(50,000)	(50,000)	(50,000)	(50,000)
A0311000	315890	Sheriff - DWI	(6,302)	(5,000)	(5,000)	(5,000)	(5,000)
A0311000	315892	Sheriff-Trails	0	(10,000)	(10,000)	(10,000)	(10,000)
A0311000	326260	Forfeiture of Crime Proceeds	(1,439)	0	0	0	0
A0311300	322611	SRO Sheriff-Schools	(270,222)	(332,370)	(372,268)	(372,268)	(372,268)
33	State Sources						
A0311200	333150	Recreat Naval Law Enforcement	(5,394)	(10,000)	(10,000)	(10,000)	(10,000)
A0311200	333170	Recreation Snowmobile Enforce	(24,338)	(37,500)	(37,500)	(37,500)	(37,500)
41	Personal Services						
A0311000	110100	Sheriff Personal Services	1,408,264	1,623,932	1,811,108	1,810,267	1,810,267
A0311000	110300	Sheriff Overtime	116,460	50,000	50,000	50,000	50,000
A0311000	110400	Sheriff Contracted Items	32,729	35,000	35,000	35,000	35,000
A0311000	110600	Sheriff Employee Exp Taxable	11	0	0	0	0
A0311100	110100	DWI Personal Services	(318)	1,500	1,500	1,500	1,500
A0311100	110300	DWI Overtime	8,115	9,500	9,500	9,500	9,500
A0311100	110400	DWI Contracted Items	5	500	500	500	500
A0311200	110100	Recreation Personal Services	676	0	5,000	5,000	5,000
A0311200	110200	Recreation Temp Pay	43,547	35,000	35,000	35,000	35,000
A0311200	110300	Recreation Overtime	39,912	40,000	35,000	35,000	35,000
A0311200	110400	Recreation Contracted Items	7	1,000	1,000	1,000	1,000
A0311201	110100	SRO Parks & Rec Pers Svs RegPay	20,766	0	0	0	0
A0311201	110300	Sheriff SRO Parks & Rec OT	10,136	0	0	0	0
A0311300	110100	SRO Personal Services	179,251	203,823	209,233	209,233	209,233
A0311300	110300	SRO Overtime	1,684	4,000	4,000	4,000	4,000
A0311300	110400	SRO Contracted Items	9,226	3,000	3,000	3,000	3,000
A0311500	110100	Dispatch Personal Services	734,122	674,667	671,811	701,245	701,245
A0311500	110300	Dispatch Overtime	42,981	15,000	15,000	15,000	15,000
A0311500	110400	Dispatch Contracted Items	15,860	15,000	15,000	15,000	15,000
42	Fringe						
A0311000	801000	Sheriff Retirement	312,049	377,085	415,114	414,904	414,904
A0311000	803000	Sheriff FICA	113,214	124,830	135,222	134,732	134,732
A0311000	804000	Sheriff Workers' Comp	27,411	31,374	32,424	32,408	32,408
A0311000	806000	Sheriff Health Insurance	210,845	215,403	276,164	276,164	276,164
A0311000	807000	Sheriff Dental Insurance	7,923	2,695	6,819	6,819	6,819
A0311100	801000	DWI Retirement	0	3,000	2,480	2,480	2,480

ACCOUNTS FOR:		Sheriff	2023	2024	2025	2025	2025
General			ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
A0311100	803000	DWI FICA	573	880	842	842	842
A0311100	804000	DWI Workers' Comp	131	204	195	195	195
A0311200	801000	Recreation Retirement	0	16,875	8,330	8,330	8,330
A0311200	803000	Recreation FICA	6,274	5,814	3,137	3,137	3,137
A0311200	804000	Recreation Workers' Comp	1,087	1,345	726	726	726
A0311201	803000	Sheriff SRO FICA	2,195	0	0	0	0
A0311201	804000	Sheriff SRO Workers Comp	368	0	0	0	0
A0311300	801000	SRO Retirement	33,267	60,100	64,396	64,396	64,396
A0311300	803000	SRO FICA	13,259	14,572	14,615	14,615	14,615
A0311300	804000	SRO Workers' Comp	2,337	3,732	3,827	3,827	3,827
A0311300	806000	SRO Health Insurance	56,016	58,562	79,508	79,508	79,508
A0311300	807000	SRO Dental Insurance	632	0	648	648	648
A0311500	801000	Dispatch Retirement	117,793	118,614	124,331	129,879	129,879
A0311500	803000	Dispatch FICA	57,458	51,016	50,491	52,743	52,743
A0311500	804000	Dispatch Workers' Comp	11,448	12,473	12,422	12,943	12,943
A0311500	806000	Dispatch Health Insurance	101,804	93,164	115,091	115,091	115,091
A0311500	807000	Dispatch Dental Insurance	7,192	7,188	6,618	6,618	6,618
43	Equipment						
A0311000	221701	IT Departmental Capital costs	8,503	11,500	10,250	10,250	10,250
A0311000	223300	Sheriff Vehicles	0	0	0	0	0
A0311000	223400	Vehicle Lease	183,415	200,000	200,000	225,000	225,000
A0311200	223300	Recreation Vehicles	34,001	0	0	0	0
44	Contractual						
A0311000	418000	Sheriff K9 Contribution Exp	2,595	0	0	0	0
A0311000	430100	Sheriff SFF Telephone	10,168	10,000	10,000	10,000	10,000
A0311000	440100	Sheriff SFF Postage	1,357	1,500	1,500	1,500	1,500
A0311000	440300	Sheriff Printing	445	1,000	1,000	1,000	1,000
A0311000	440500	Sheriff Copier	1,246	1,500	1,500	1,500	1,500
A0311000	440700	Sheriff Supplies	2,673	3,500	3,500	3,500	3,500
A0311000	440901	IT Services Costs	20,946	16,700	25,000	25,000	25,000
A0311000	441000	Civil Prog Maintenance Cont	0	0	2,500	2,500	2,500
A0311000	450100	Sheriff Education/Training	4,031	5,000	5,000	5,000	5,000
A0311000	450300	Sheriff Education Materials	0	1,000	1,000	1,000	1,000
A0311000	450400	Recruitment and Retension	8,845	5,500	10,000	10,000	10,000
A0311000	450500	Sheriff Dues	1,918	2,000	2,000	2,000	2,000
A0311000	450700	Sheriff Travel & Subsistence	7,137	7,500	7,500	7,500	7,500
A0311000	451000	Sheriff Ballistic Vests	6,884	10,000	10,000	10,000	10,000
A0311000	470100	Sheriff Vehicle Repairs	57,348	55,000	55,000	55,000	55,000

ACCOUNTS FOR:		Sheriff	2023	2024	2025	2025	2025
General			ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
A0311000	470300	Sheriff Vehicle Gas	108,341	90,000	90,000	90,000	90,000
A0311000	480000	Sheriff Law Enforcement Items	21,499	30,000	30,000	30,000	30,000
A0311000	489000	Sheriff Drone Expenses	0	0	2,500	2,500	2,500
A0311000	489010	Sheriff Dive Team Exp	0	0	2,000	2,000	2,000
A0311000	489100	Sheriff Drug Task Force	2,931	5,000	5,000	5,000	5,000
A0311000	490900	Sheriff Misc Exp	5,282	5,000	4,000	4,000	4,000
A0311000	493100	Sheriff Uniforms	7,553	7,000	7,000	7,000	7,000
A0311000	493300	Sheriff K9 Unit Expense	1,580	2,000	2,000	2,000	2,000
A0311200	499900	Recreation Expenditures	11,729	10,000	10,000	10,000	10,000
TOTAL	Sheriff's Office		3,902,746	3,946,678	4,268,534	4,329,732	4,329,732

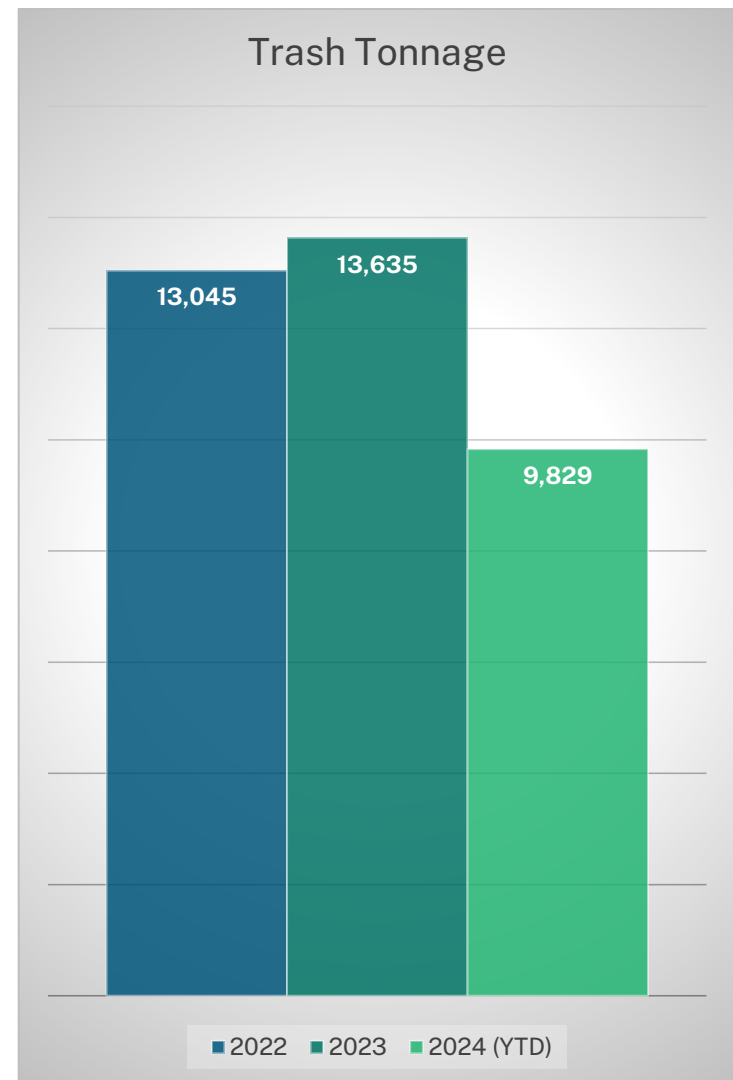
Solid Waste

Initiatives

- Continue to work on improving efficiency of operations.
- The PaintCare recycling initiative should be up and running at full steam.
- Increase municipal solid waste and construction and debris rates.

Budgetary Issues

- Rising costs in healthcare continues to affect the operations at the transfer station especially regarding the costs associated with upkeeping the facility. With more and more staff retiring, the retiree's healthcare cost is over \$115,000 per year. This substantial amount could be put towards much needed repairs.



ACCOUNTS FOR: Solid Waste			2023 ACTUAL	2024 ORIG BUD	2025 Det Reqst	2025 Tentative	2025 Adopted
8023	Solid Waste						
31	Local Sources						
ES802200	321350	SW Capital Contribution	(2,217,198)	0	0	0	0
ES816000	312310	SW Finance Charges	(9,277)	(6,000)	(3,500)	(3,500)	(3,500)
ES816000	321300	SW Oper Refuse & Garbage	(613,080)	(700,000)	(725,000)	(725,000)	(725,000)
ES816000	321301	SW Oper Recycling Sales	(53,433)	(80,000)	(93,000)	(93,000)	(93,000)
ES816000	321302	SW Oper Refuse Invoiced	(1,634,998)	(1,719,438)	(1,755,156)	(1,755,156)	(1,755,156)
ES816000	324012	Chemung Interest	(526)	0	0	0	0
ES816000	326650	SW Oper Sale of Equipment	(20,500)	0	0	0	0
ES816000	327010	SW Op Refund of Prior Year Exp	(1,245)	0	0	0	0
ES816000	327700	SW Oper Misc Revenues	(1,805,864)	(50)	(150)	(150)	(150)
41	Personal Services						
ES802200	110100	SW Admin Personal Services	49,063	52,800	56,400	56,400	56,400
ES816000	110100	SW Operating Personal Services	364,164	395,000	448,500	448,500	448,500
ES816000	110300	SW Operating OT Pay	29,776	43,000	43,000	43,000	43,000
42	Fringe						
ES816000	801000	SW Operating Retirement	211,930	51,300	74,546	74,546	74,546
ES816000	803000	SW Operating FICA	31,295	35,100	40,200	40,200	40,200
ES816000	804000	SW Operating Workers' Comp	6,038	6,500	6,650	6,650	6,650
ES816000	805000	Solid Waste Unemployment Ins	0	0	0	0	0
ES816000	806000	SW Operating Health Insurance	212,667	164,000	210,900	210,900	210,900
ES816000	807000	SW Operating Dental Insurance	4,544	5,300	4,500	4,500	4,500
43	Equipment						
ES802200	221701	IT Departmental Capital costs	2,320	0	0	0	0
ES816000	223300	SW Oper Vehicles/Equipment	0	162,143	107,900	107,900	107,900
ES816000	223400	SW Vehicle Lease	4,566	3,900	3,900	3,900	3,900
44	Contractual						
ES199400	499900	Expenditures	198,784	0	0	0	0
ES802200	440100	SW Admin Postage	394	600	500	500	500
ES802200	440300	SW Admin Printing	275	300	300	300	300
ES802200	440500	SW Admin Copier/Reprod	75	0	0	0	0
ES802200	440700	SW Admin Supplies	444	1,000	1,000	1,000	1,000
ES802200	440901	IT Services Costs	1,284	3,400	3,912	3,912	3,912
ES802200	450100	SW Admin Education/Training	0	50	50	50	50
ES802200	450500	SW Admin Dues/Subscriptions	0	50	50	50	50
ES802200	490700	SW Admin Legal Notices/Advert	0	50	50	50	50

ACCOUNTS FOR:			2023	2024	2025	2025	2025
Solid Waste			ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
ES816000	430100	SW Oper Telephone	1,972	0	0	0	0
ES816000	430300	SW Oper Utilities	16,138	20,500	20,500	20,500	20,500
ES816000	430400	SW Oper Fuel Oil	58,957	55,000	60,000	60,000	60,000
ES816000	430500	SW Oper Water	5,351	6,500	6,500	6,500	6,500
ES816000	440600	Tools	4,995	7,000	7,000	7,000	7,000
ES816000	440700	SW Operating Supplies	10,893	18,000	20,000	20,000	20,000
ES816000	460300	SW Oper Bldg Repairs	18,542	17,500	20,000	20,000	20,000
ES816000	460500	SW Oper Equipment Repairs	17,131	15,000	25,000	25,000	25,000
ES816000	470100	SW Oper Vehicle Repairs	26,110	50,000	40,000	40,000	40,000
ES816000	470500	SW Oper Vehicle Registration	120	125	150	150	150
ES816000	490100	SW Oper Professional Services	2,490	4,000	4,000	4,000	4,000
ES816000	490280	SW Recycling Exp	72,726	80,000	50,000	50,000	50,000
ES816000	490290	SW Refuse Exo	1,100,130	1,200,000	1,200,000	1,200,000	1,200,000
ES816000	490300	SW Oper All Types Insurance	11,591	14,000	14,700	14,700	14,700
ES816000	490900	SW Oper Miscellaneous Expense	5,920	6,000	6,000	6,000	6,000
46	Principal in Debt						
ES816000	665100	Principal SW loan	0	0	78,103	78,103	78,103
47	Interest on Debt						
ES816000	765100	Interest SW Loan	21,527	20,540	22,495	22,495	22,495
TOTAL	Solid Waste		(3,863,911)	(66,830)	0	0	
9901	Interfund Transfers						
49	Interfund Payments						
ES990100	991300	To Solid Waste Bldg Project	317,198	0	0	0	0
TOTAL	Interfund Transfers		317,198	0	0	0	
TOTAL	Solid Waste		(3,546,713)	(66,830)	0	0	
		TOTAL REVENUE	(6,356,122)	(2,505,488)	(2,576,806)	(2,576,806)	(2,576,806)
		TOTAL EXPENSE	2,809,408	2,438,658	2,576,806	2,576,806	2,576,806
		GRAND TOTAL	(3,546,713)	(66,830)	0	0	0

Tourism & Economic Development

Summary

These funds are sent to the Lewis County Chamber of Commerce to promote tourism in the Adirondack-Tug Hill region. New York State matches the county's contribution to tourism dollar for dollar.

ACCOUNTS FOR: Tourism			2023	2024	2025	2025	2025
General			ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
	6410	Tourism					
	44	Contractual					
A0641000	441100	I Love NY	50,000	50,000	50,000	50,000	50,000
A0641000	491800	Chamber of Commerce	85,000	0	0	0	0
TOTAL	Tourism		135,000	50,000	50,000	50,000	50,000

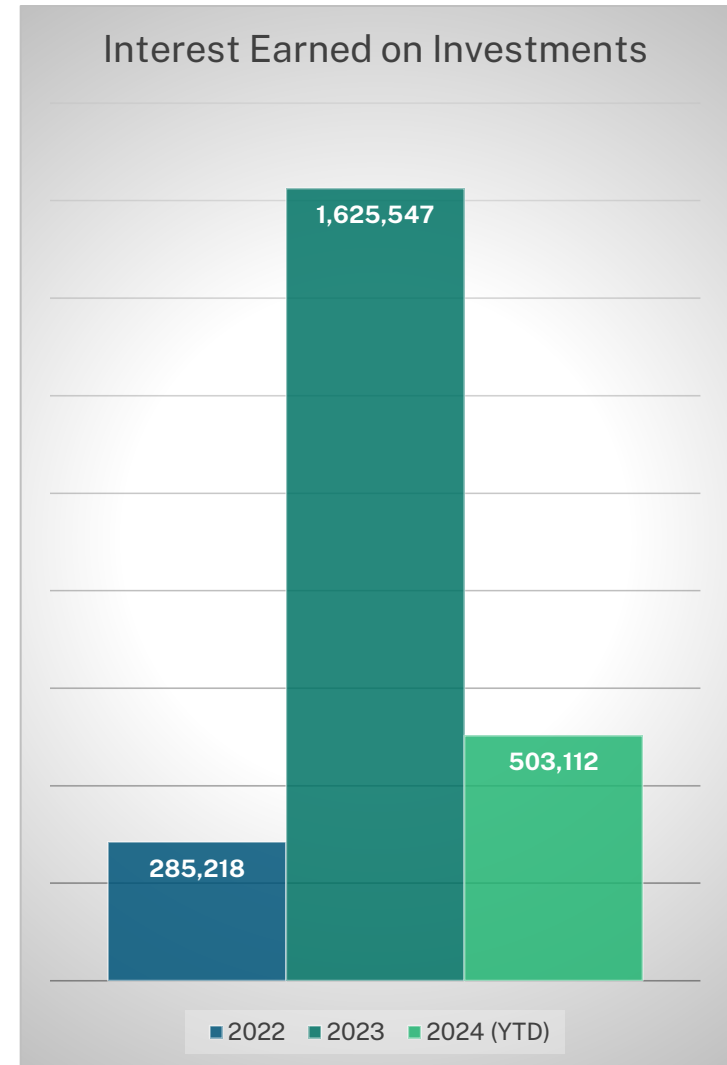
Treasury

Initiatives

- Continue to transition to electronic vendor payments. This effort includes using virtual credit card payments and EFT and ACH payments.
- Manage our cash reserves effectively with lower funds available. As our facility projects have concluded and other projects have utilized funding, we have less cash reserves available. This requires a focused approach to investments while maintaining cash on hand for operating needs.
- Move forward with a tax foreclosure auction following an updated local law to ensure all state and federal regulations are met.

Budgetary Issues

- There are minimal impacts in the Treasurer's office budget for 2025.
- Interest revenue will be increased to reflect recent earnings trends.
- Focus on rebuilding the Health Insurance fund balance.



ACCOUNTS FOR:		Treasurer	2023	2024	2025	2025	2025
General			ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
1325	Treasurers						
31	Local Sources						
A0132500	312300	Treasury Fees	(23,171)	(8,000)	(8,000)	(8,000)	(8,000)
A0132500	324010	Treasury Interest & Earnings	(136,569)	(127,137)	(550,000)	(967,617)	(967,617)
A0132500	324011	JPMorgan Interest	(380,099)	(100,000)	0	0	0
A0132500	324012	Chemung Interest	(661,073)	(200,000)	0	0	0
A0132500	324013	NYCLASS Interest	(54,849)	0	0	0	0
A0132500	324014	RBC Interest	(274,079)	0	0	0	0
A0132500	324015	MMK Interest	(47,665)	0	0	0	0
A0132500	324016	CB CD Interest	(71,215)	0	0	0	0
A0136200	310900	Tax Sale Int+Penalties+RPT	(450,292)	(450,000)	(430,000)	(430,000)	(430,000)
A0136200	312350	Tax Sale Tax Advertising Chrgs	(55,834)	(60,000)	(20,000)	(20,000)	(20,000)
41	Personal Services						
A0132500	110100	Treasury Personal Services	224,808	253,909	282,288	300,825	300,825
A0132500	110300	Treasury Overtime	17	0	0	0	0
A0136200	110100	Tax Sale Personal Services	47,766	50,000	55,093	55,093	55,093
42	Fringe						
A0132500	801000	Treasury Retirement	34,364	35,929	43,199	45,535	45,535
A0132500	803000	Treasury FICA	15,332	17,245	18,317	19,735	19,735
A0132500	804000	Treasury Workers' Comp	4,358	4,494	2,399	2,577	2,577
A0132500	806000	Treasury Health Insurance	75,514	51,570	123,723	123,723	123,723
A0132500	807000	Treasury Dental Insurance	3,342	3,843	3,935	3,935	3,935
A0136200	801000	Tax Sale Retirement	5,809	7,575	9,062	9,062	9,062
A0136200	803000	Tax Sale FICA	3,153	3,850	4,215	4,215	4,215
A0136200	804000	Tax Sale Workers' Comp	667	900	468	468	468
43	Equipment						
A0132500	221701	IT Departmental Capital costs	1,892	2,300	2,050	2,050	2,050
44	Contractual						
A0132500	440100	Treasury Postage	2,811	3,200	4,000	4,000	4,000
A0132500	440700	Treasury Supplies	4,413	4,000	3,500	3,500	3,500
A0132500	440901	IT Services Costs	1,922	2,500	2,900	2,900	2,900
A0132500	450500	Treasury Dues/Sub/Books	821	2,000	2,000	2,000	2,000
A0132500	450700	Treasury Travel & Subsistence	1,891	2,000	2,500	2,500	2,500
A0132500	490100	Treasury Professional Services	30,110	40,000	35,000	35,000	35,000
A0136200	440100	Tax Sale Postage	5,158	4,000	4,000	4,000	4,000
A0136200	490100	Tax Sale Professional Services	12,360	18,000	15,000	15,000	15,000
A0136200	490700	Tax Sale Advertising	15,743	24,000	15,000	15,000	15,000
A0136200	499900	Tax Sale Misc Expenses	1,248	1,500	1,500	1,500	1,500
TOTAL	Treasurers		(1,661,346)	(412,322)	(377,851)	(772,999)	(772,999)

Veterans Service Agency

Summary

This service is shared with Jefferson County since 2022.

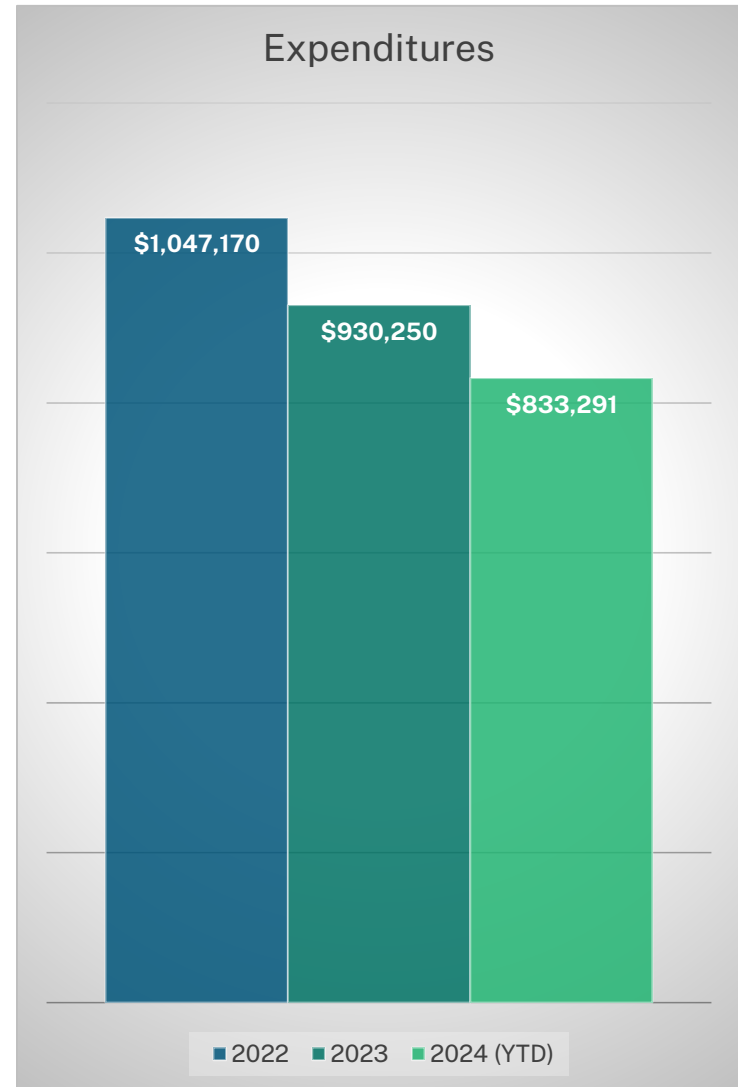
ACCOUNTS FOR: Veterans			2023	2024	2025	2025	2025
General			ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
6510	Veterans						
33	State Sources						
A0651000	337100	Veterans Services	0	(15,000)	(15,000)	(15,000)	(15,000)
42	Fringe						
A0651000	801000	Veterans Retirement	2,257	0	0	0	0
43	Equipment						
A0651000	221701	IT Departmental Capital costs	429	1,600	0	0	0
44	Contractual						
A0651000	440700	Veterans Supplies	444	500	400	400	400
A0651000	440901	IT Services Costs	284	400	500	500	500
A0651000	450500	Veterans Dues/Subscriptions	0	500	300	300	300
A0651000	490100	Professional Services Primary	74,232	55,000	60,000	60,000	60,000
TOTAL	Veterans		77,646	43,000	46,200	46,200	46,200



Workers' Compensation

Initiatives

- Attend conferences to stay up to date on regulations and current trends.
- Continue to work on efficiencies of tracking data.
- Try to close out more claims.



ACCOUNTS FOR: Self-Insurance			2023 ACTUAL	2024 ORIG BUD	2025 Det Reqst	2025 Tentative	2025 Adopted
1710	Worker's Compensation						
31	Local Sources						
S0171000	322201	WC Asmnt Vil-Castorland	(1,724)	(737)	(559)	(559)	(559)
S0171000	322202	WC Asmnt Vil-C'Ville	(825)	(855)	(634)	(634)	(634)
S0171000	322203	WC Asmnt Vil-Copenhagen	(17,648)	(4,062)	(3,220)	(3,220)	(3,220)
S0171000	322204	WC Asmnt Vil-Croghan	(1,943)	(1,683)	(1,366)	(1,366)	(1,366)
S0171000	322205	WC Asmnt Vil-Lowville	(34,794)	(31,683)	(25,065)	(25,065)	(25,065)
S0171000	322206	WC Asmnt Vil-Lyons Falls	(2,186)	(1,943)	(1,497)	(1,497)	(1,497)
S0171000	322207	WC Asmnt Vil-Port Leyden	(2,221)	(2,025)	(1,038)	(1,038)	(1,038)
S0171000	322208	WC Asmnt Vil-Turin	(937)	(826)	(622)	(622)	(622)
S0171000	322209	WC Asmnt-County	(839,070)	(729,527)	(561,424)	(561,424)	(561,424)
S0171000	322210	WC Asmnt-Croghan	(22,231)	(19,389)	(12,882)	(12,882)	(12,882)
S0171000	322211	WC Asmnt-Denmark	(26,511)	(37,480)	(29,438)	(29,438)	(29,438)
S0171000	322212	WC Asmnt-Diana	(15,870)	(18,058)	(14,567)	(14,567)	(14,567)
S0171000	322213	WC Asmnt-Greig	(12,701)	(11,540)	(9,102)	(9,102)	(9,102)
S0171000	322214	WC Asmnt-Harrisburg	(3,782)	(3,374)	(2,569)	(2,569)	(2,569)
S0171000	322216	WC Asmnt-Lewis	(21,400)	(21,351)	(18,025)	(18,025)	(18,025)
S0171000	322217	WC Asmnt-Leyden	(21,739)	(18,291)	(11,590)	(11,590)	(11,590)
S0171000	322218	WC Asmnt-Lowville	(17,250)	(14,639)	(10,725)	(10,725)	(10,725)
S0171000	322219	WC Asmnt-Lyonsdale	(6,179)	(5,754)	(4,529)	(4,529)	(4,529)
S0171000	322220	WC Asmnt-Martinsburg	(7,002)	(6,569)	(4,707)	(4,707)	(4,707)
S0171000	322221	WC Asmnt-Montague	(2,551)	(2,343)	(1,871)	(1,871)	(1,871)
S0171000	322222	WC Asmnt-New Bremen	(10,789)	(9,183)	(7,037)	(7,037)	(7,037)
S0171000	322223	WC Asmnt-Osceola	(7,731)	(8,547)	(3,828)	(3,828)	(3,828)
S0171000	322224	WC Asmnt-Pinckney	(11,260)	(14,231)	(13,935)	(13,935)	(13,935)
S0171000	322225	WC Asmnt-Turin	(28,068)	(22,084)	(13,678)	(13,678)	(13,678)
S0171000	322226	WC Asmnt-Watson	(15,683)	(13,996)	(10,738)	(10,738)	(10,738)
S0171000	322227	WC Asmnt-West Turin	(8,705)	(7,875)	(6,110)	(6,110)	(6,110)
S0171000	322228	WC Search & Rescue	(33,958)	(35,735)	(32,245)	(32,245)	(32,245)
S0171000	324010	WC Interest & Earnings	(35,450)	(1,000)	(100,000)	(100,000)	(100,000)
S0171000	324011	JPMorgan Interest	(50,923)	0	0	0	0
S0171000	324012	Chemung Interest	(3,435)	0	0	0	0
S0171000	324015	MMK Interest	0	0	0	0	0
S0171000	324016	CB CD Interest	(23,918)	0	0	0	0
S0171000	327010	WC Refund of Prior Years Exp	(132,779)	(100,000)	(112,771)	(112,771)	(112,771)
33	State Sources						
S0171000	330890	Other State Aid Workers Comp	0	0	(100,000)	(100,000)	(100,000)
41	Personal Services						

ACCOUNTS FOR: Self-Insurance			2023 ACTUAL	2024 ORIG BUD	2025 Det Reqst	2025 Tentative	2025 Adopted
S0171000	110100	WC Personal Services	12,613	15,000	15,000	15,000	15,000
42	Fringe						
S0171000	801000	WC Retirement	911	950	1,695	1,695	1,695
S0171000	803000	WC FICA	869	750	1,148	1,148	1,148
S0171000	804000	WC Admin Workers' Comp	128	100	128	128	128
44	Contractual						
S0171000	481100	WC Pre-Employment Physicals	1,430	2,000	5,000	5,000	5,000
S0171000	490100	WC Professional Services	132,855	115,980	137,801	137,801	137,801
S0171000	490300	WC Excess Liability Ins	72,468	76,000	76,000	76,000	76,000
S0171000	490900	WC Miscellaneous	(720)	4,000	4,000	4,000	4,000
S0172000	410100	WC Hosp-Compensation	258,638	300,000	300,000	300,000	300,000
S0172000	410200	WC Hosp-Medical	61,139	170,000	125,000	125,000	125,000
S0172000	420100	WC Other-Compensation	267,054	200,000	210,000	210,000	210,000
S0172000	420200	WC Other-Medical	81,607	130,000	125,000	125,000	125,000
S0172000	481200	WCB State Assessments	110,803	130,000	115,000	115,000	115,000
S0172000	481400	WC Benefits Payable	(105,900)	0	0	0	0
TOTAL	Worker's Compensation		(527,368)	0	0	0	
TOTAL	Self-Insurance		(527,368)	0	0	0	
		TOTAL REVENUE	(1,421,263)	(1,144,780)	(1,115,772)	(1,115,772)	(1,115,772)
		TOTAL EXPENSE	893,895	1,144,780	1,115,772	1,115,772	1,115,772
		GRAND TOTAL	(527,368)	0	0	0	0



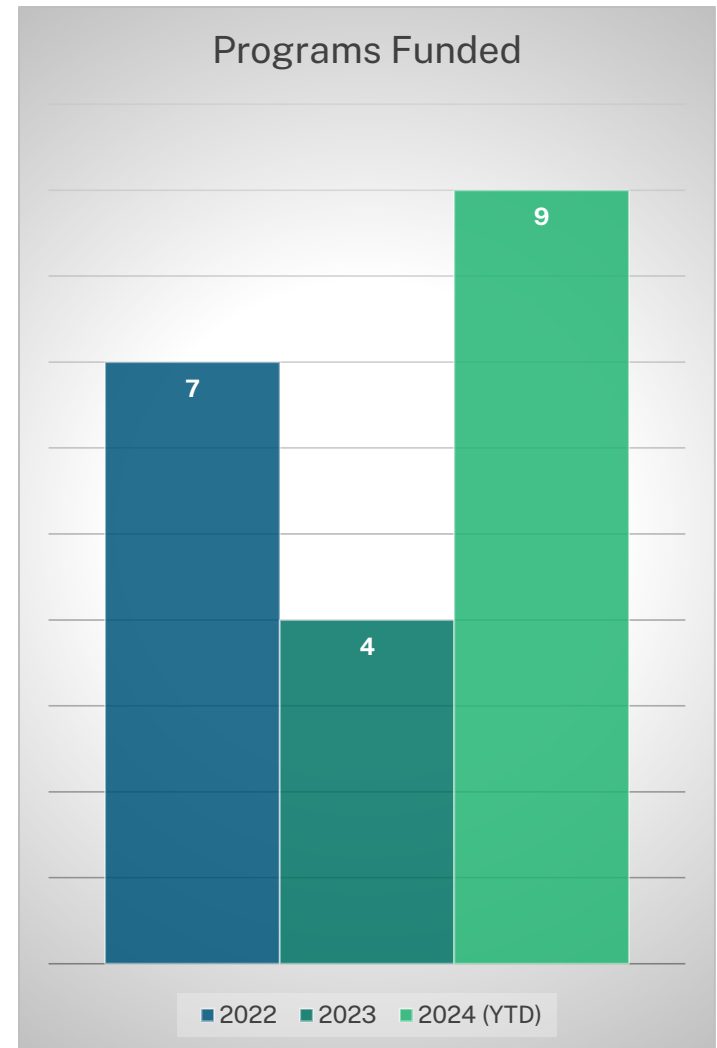
Youth Bureau & Program

Initiatives

- Recruit more youth members into the bureau for their input and ensuring we have perspective from each district, along with providing students mentorship opportunities while active in the bureau.
- Implement The Screenagers Project and measure outcomes of the project over the next three years. Includes working and connecting with schools and the community for curriculum and movie screenings.
- Continue to collaborate with other agencies to address unmet, new, or existing youth needs within Lewis County and ensure there are no gaps or unnecessary duplications in services/programming.

Budgetary Issues

- NYS Office of Children & Family Services will be releasing new funds.
- Youth team sports for the 2023-2024 allocation period.



ACCOUNTS FOR: Youth Program			2023	2024	2025	2025	2025
General			ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
7310	Youth Program						
44	Contractual						
A0731000	450300	Youth Prg Educational Material	440	1,000	2,000	2,000	2,000
A0731000	450700	Youth Prg Travel & Subsistence	0	0	1,500	1,500	1,500
A0731000	490100	Youth Prg Professional Service	0	500	500	500	500
A0731000	490900	Miscellaneous	6,364	0	0	0	0
TOTAL	Youth Program		6,804	1,500	4,000	4,000	
7311	Youth Bureau						
31	Local Sources						
A0731100	327058	Contributions	0	0	0	0	0
33	State Sources						
A0731100	338201	Youth Bureau	(29,610)	(23,399)	(22,984)	(22,984)	(22,984)
A0731100	338210	Youth Sports and Education Rev	0	(41,222)	(34,912)	(34,912)	(34,912)
41	Personal Services						
A0731100	110100	Youth Bureau Personal Services	5,500	2,500	0	0	0
42	Fringe						
A0731100	801000	Youth Bureau Retirement	0	445	0	0	0
A0731100	803000	Youth Bureau FICA	396	191	0	0	0
A0731100	804000	Youth Bureau Workers' Comp	75	44	0	0	0
44	Contractual						
A0731100	440100	Youth Bureau Postage	0	50	50	50	50
A0731100	450500	Youth Bureau Dues	40	40	100	100	100
A0731100	451500	Youth Bur Misc County Projects	15,000	12,500	15,000	15,000	15,000
A0731100	490100	Youth Bureau Development Funds	17,549	23,399	22,984	22,984	22,984
A0731100	490200	Youth Sports and Education Exp	12,061	41,222	34,912	34,912	34,912
A0731100	490900	Youth Bureau Initiatives	0	0	0	0	0
A0731100	495800	Youth Bur Lewis Co Night Out	1,500	2,500	2,500	2,500	2,500
TOTAL	Youth Bureau		22,511	18,270	17,650	17,650	17,650

Interfund Transfers & Totals

Summary

This information represents amounts from the General Fund which are transferred to support the operations of other funds or provide funding for capital expenses.

ACCOUNTS FOR:		Interfund Transfers	2023	2024	2025	2025	2025
General			ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
9901	Interfund Transfers						
49	Interfund Payments						
A0990100	991200	To County Road	5,537,870	4,564,083	4,701,005	4,701,005	4,701,005
A0990100	992000	To Capital Bridges	162,406	200,000	200,000	200,000	200,000
A0990100	992100	To Capital County Projects	2,550,000	500,000	400,000	400,000	400,000
A0990100	992300	To Capital Bldg Maint & Rep	2,000,000	0	0	0	0
A0990100	992500	To Capital Equipment	800,000	900,000	800,000	800,000	800,000
A0990100	992600	To Capital Hwy Striping	0	0	0	0	0
A0990100	992800	To Economic Development	0	250,000	0	0	0
A0990100	992900	To Capital Plan	3,000,000	0	0	0	0
TOTAL	Interfund Transfers		14,050,276	6,414,083	6,101,005	6,101,005	
TOTAL	General		2,852,432	1,650,000	3,884,359	1,900,000	1,900,000

Appendix A: Exemption Report

NYS - Real Property System
County of Lewis

Assessor's Report - 2024 - Prior Year File
S495 Exemption Impact Report
County Summary

RPS221/V04/L001
Date/Time - 10/25/2024 12:27:17
Total Assessed Value 3,160,664,996

Equalized Total Assessed Value 4,102,433,020

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	132	12,432,617	0.30
12350	PUBLIC AUTHORITY - STATE	RPTL 412	7	388,665	0.01
13100	CO - GENERALLY	RPTL 406(1)	40	59,251,025	1.44
13500	TOWN - GENERALLY	RPTL 406(1)	133	13,302,854	0.32
13650	VG - GENERALLY	RPTL 406(1)	95	10,176,831	0.25
13740	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	12	2,276,072	0.06
13741	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	10	846,117	0.02
13742	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	27	9,956,105	0.24
13800	SCHOOL DISTRICT	RPTL 408	32	121,040,517	2.95
13850	BOCES	RPTL 408	1	5,153,300	0.13
13870	SPEC DIST USED FOR PURPOSE ESTAB	RPTL 410	5	569,941	0.01
14000	LOCAL AUTHORITIES SPECIFIED	RPTL 412	2	93,368	0.00
14100	USA - GENERALLY	RPTL 400(1)	2	709,323	0.02
14110	USA - SPECIFIED USES	STATE L 54	13	2,235,954	0.05
18020	MUNICIPAL INDUSTRIAL DEV AGENCY	RPTL 412-a	242	396,246,530	9.66
18080	MUN HSNB AUTH-FEDERAL/MUN AIDED	PUB HSNB L 52(3)&(5)	4	5,496,375	0.13
21600	RES OF CLERGY - RELIG CORP OWNER	RPTL 462	12	2,787,669	0.07
25110	NONPROF CORP - RELIG(CONST PROT)	RPTL 420-a	87	31,605,708	0.77
25120	NONPROF CORP - EDUCL(CONST PROT)	RPTL 420-a	16	5,748,217	0.14
25130	NONPROF CORP - CHAR (CONST PROT)	RPTL 420-a	64	14,468,516	0.35
25230	NONPROF CORP - MORAL/MENTAL IMP	RPTL 420-a	3	1,975,902	0.05
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	41	12,335,270	0.30
26050	AGRICULTURAL SOCIETY	RPTL 450	4	874,222	0.02
26100	VETERANS ORGANIZATION	RPTL 452	5	1,057,927	0.03
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	21	4,607,471	0.11
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	109	2,535,235	0.06
28110	NOT-FOR-PROFIT HOUSING COMPANY	RPTL 422	2	1,867,857	0.05
32252	NYS OWNED REFORESTATION LAND	RPTL 534	487	62,386,562	1.52
33302	COUNTY OWNED REFORESTED LAND	RPTL 406(6)	50	2,979,041	0.07
41101	VETS EX BASED ON ELIGIBLE FUNDS	RPTL 458(1)	8	29,084	0.00
41102	VETS EX BASED ON ELIGIBLE FUNDS	RPTL 458(1)	5	18,381	0.00
41120	ALT VET EX-WAR PERIOD-NON-COMBAT	RPTL 458-a	1	9,284	0.00
41121	ALT VET EX-WAR PERIOD-NON-COMBAT	RPTL 458-a	418	5,099,051	0.12

Equalized Total Assessed Value 4,102,433,020

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41122	ALT VET EX-WAR PERIOD-NON-COMBAT	RPTL 458-a	3	37,862	0.00
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	5	108,328	0.00
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	511	10,540,196	0.26
41132	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	2	42,069	0.00
41140	ALT VET EX-WAR PERIOD-DISABILITY	RPTL 458-a	4	137,181	0.00
41141	ALT VET EX-WAR PERIOD-DISABILITY	RPTL 458-a	320	10,786,230	0.26
41142	ALT VET EX-WAR PERIOD-DISABILITY	RPTL 458-a	1	42,069	0.00
41150	COLD WAR VETERANS (10%)	RPTL 458-b	1	0	0.00
41300	PARAPLEGIC VETS	RPTL 458(3)	4	1,083,658	0.03
41400	CLERGY	RPTL 460	17	39,177	0.00
41690	VOLUNTEER FIREFIGHTERS AND AMBULANCE	RPTL 466-c,d,e,f,g,h&i	14	46,797	0.00
41691	VOLUNTEER FIREFIGHTERS AND AMBULANCE	RPTL 466-c,d,e,f,g,h&i	6	18,497	0.00
41692	VOLUNTEER FIREFIGHTERS AND AMBULANCE	RPTL 466-c,d,e,f,g,h&i	4	12,872	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	89	7,040,400	0.17
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	1,291	71,491,928	1.74
41730	AGRIC LAND-INDIV NOT IN AG DIST	AG MKTS L 306	36	1,389,461	0.03
41800	PERSONS AGE 65 OR OVER	RPTL 467	36	1,643,521	0.04
41801	PERSONS AGE 65 OR OVER	RPTL 467	75	4,095,354	0.10
41802	PERSONS AGE 65 OR OVER	RPTL 467	101	4,226,472	0.10
41805	PERSONS AGE 65 OR OVER	RPTL 467	4	103,745	0.00
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	176	2,308,383	0.06
42120	TEMPORARY GREENHOUSES	RPTL 483-c	5	152,691	0.00
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	51	842,324	0.02
47450	FOREST/REF LAND - FISHER ACT	RPTL 480	11	1,229,963	0.03
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	202	34,918,751	0.85
47610	BUSINESS INVESTMENT PROPERTY POST 8/5	RPTL 485-b	5	48,902	0.00
47611	BUSINESS INVESTMENT PROPERTY POST 8/5	RPTL 485-b	26	3,178,575	0.08
47612	BUSINESS INVESTMENT PROPERTY POST 8/5	RPTL 485-b	2	15,924	0.00
48650	LTD PROF HOUSING CO	P H FI L 33,556,654-a	3	1,594,632	0.04
48660	HOUSING DEVELOPMENT FUND CO	P H FI L 577,654-a	1	516,897	0.01
48670	REDEVELOPMENT HOUSING CO	P H FI L 125 & 127	1	10,211,263	0.25
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	3	1,740,841	0.04
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	14	688,186	0.02

Equalized Total Assessed Value 4,102,433,020

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
50001	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	31	1,212,007	0.03
50002	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	0	0.00
50005	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	18	1,212,033	0.03
Total Exemptions Exclusive of System Exemptions:			5,100	960,205,954	23.41
Total System Exemptions:			64	3,112,226	0.08
Totals:			5,164	963,318,180	23.48

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: _____



Appendix B: Estimated Fund Balances

Estimated Fund Balance – Current Fiscal Year	General Fund	County Road Fund	Road Machinery Fund
Est. unassigned fund balances:	\$16,500,000	\$950,000	\$(500,000)
Less: est. encumbrances:	\$2,500,000	\$100,000	\$0
Est. unassigned fund balance available for appropriation:	\$14,000,000	\$850,000	\$(500,000)
Fund balance appropriated by governing board:	\$1,900,000	\$429,223	\$0

Appendix C: Statement of Special Reserves

As of October 24, 2023

DWI	\$44,537
E-911	\$161,399
TRAIL MAINTENANCE	\$206,364
BUS OPERATIONS	\$297,159

Appendix D: Schedule of Salary and Wages

Department	Positions	Stipends	Total Compensation	Fringe Benefits
Legislative	10		137,500.00	22,208.50
County Manager	2	1	193,540.00	93,629.20
Clerk of the Board	2		110,560.00	55,855.63
Purchasing	1		64,480.00	13,605.28
District Attorney	8		556,900.10	181,124.85
Treasurer	7		355,918.28	209,229.30
Assessments	7		387,753.15	148,618.66
County Clerk	9		439,215.58	170,311.07
Law	6		367,080.00	139,714.59
Human Resources	4		281,979.00	118,809.43
Elections	4		204,880.00	125,923.96
Building & Grounds	17		694,541.04	260,902.00
Information Tech	5		330,947.11	174,336.22
Sheriff	32		2,026,000.76	1,024,089.63
Dispatch	15		701,245.31	310,953.55
Probation	6		400,998.24	195,374.72
Jail	30		1,736,798.99	754,102.09
Stop DWI		2	7,000.00	1,617.50
Building Codes	6		347,787.16	165,533.10
Public Health	22		1,205,792.77	517,177.81
Community Services	3		163,060.00	77,982.39
Emergency Services	2		133,566.00	69,555.55
Social Services	68		3,582,042.00	1,901,663.82
Office for the Aging	10		544,130.65	271,350.00
Rec, Forestry & Parks	24		391,340.94	125,330.54
Planning	6		396,381.84	135,473.95
County Road	36		1,414,421.00	677,643.40
Solid Waste	13		504,900.00	209,151.34
Self-Insurance		2	15,000.00	3,165.00
Totals	355	5	17,695,759.92	8,154,433.07

Elected and Appointed Officials to specific terms - in accordance with adopted compensation plan and schedule.

The amounts below are included in Department totals above.

County Manager	123,420.00
Clerk of the Board	62,003.00
County Treasurer	92,466.00
Director of Real Property	75,432.00
County Clerk	74,360.00
County Attorney	144,384.00

Director of Human Resources	106,287.00
Commissioner of Elections	60,320.00
Commissioner of Elections	60,320.00
Sheriff	92,466.00
Commissioner of DSS	106,287.00
County Highway Superintendent	92,466.00

Appendix E: Statement of Debt

As of December 31, 2024

Bonds Outstanding

<i>Fund</i>	PURPOSE	Date Issued	Interest Rate	Outstanding 12/21/2024	Principal	Final Maturity
<i>COUNTY</i>	County Courthouse Building	2008	2-4%	5,860,000	385,000	2037
	2022 Facilities - Highway, Human Services, DMV, Elections	2022	3.46%	16,966,800	696,600	2042
	2022 Highway Equipment Bond	2022	2.05%	160,000	80,000	2026
	Total County			22,986,800	1161,600	
<i>HOSPITAL</i>	2022 Facility Project	2022	3.46%	30,163,200	1,238,400	2042





LEWIS
COUNTY
NEW YORK